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Current Topics.

The Law Society.

As appears from the report of The Law Society's meeting, on another page, it has just celebrated the centenary of its Royal Charter. Since it was the direct successor of the Society of Gentlemen Practisers, founded in 1739, there is some foundation for the claim to the approach of the double centenary. The Gentlemen Practisers, however, did not rid the profession of seedy public-house loafers like Mr. Solomon Pell, in "Pickwick," or rogues like Dodson and Fogg, who, if they could not be struck off the rolls for their conduct in the *Bardell Case*, would hardly find such scope for their trickeries in the twentieth century. For the higher standard of the profession The Law Society is without doubt largely responsible. Probably the matters of the greatest public and professional interest discussed at the meeting were the Solicitors' Bills, in particular that of Sir John Withers, of which, the President stated, an amended draft had been submitted to the Provincial Law Societies for their views. The issues whether there should be compulsory severance of a firm's money from that of its clients, and whether a guarantee fund should be formed to recoup the latter for losses due to defalcation are no doubt highly controversial. We dealt with the guarantee fund in articles 73 Sol. J., 578, and 74 Sol. J., 275, the last referring to the scheme now working in New Zealand. In a long letter, on p. 368, of the latter volume, a correspondent adversely criticised the schemes of a guarantee fund and interference with accounts, and a footnote appears as a rejoinder. Whatever the fate of the amended draft, it is obvious that the Council of The Law Society is making strenuous efforts to improve the standing of the profession in the eyes of the public, and it is imperative that the Council should be assisted by the profession generally in these efforts and not hindered by apathy or belated criticism.

"Jay-Walking" a Criminal Negligence.

Recently a woman stepped off the road in Trafalgar-square right in front of a fire-engine. The driver, naturally, made a desperate effort to avoid her, and was successful by inches. As a result, however, the engine skidded and crashed into a refuge, three firemen being thereby sufficiently injured to be taken to hospital, one being seriously hurt. No doubt it was fortunate that loss of life was avoided. The woman, of course uninjured, escaped with nothing worse than a fright, and deemed it best to disappear from the scene. The pedestrian is no doubt by far the weakest and slowest object on the open road, with the possible exception of certain animals, but, as a set-off, he can change his direction on a sixpence, and at the smallest notice. If he has a grain of sense, the law of self-preservation forbids him to dive shut-eyed into a road or street full of traffic, but a small though definite minority who have no sense are at large, and are nothing less than public dangers. People who insist on walking along a road where a footpath is provided presumably would fail to recover damages if knocked down and injured by a vehicle, by reason of infringement of para. 8 of the Highway Code, coupled with s. 45 (4) of the Road Traffic Act, 1930. Crossing the road, however, would be a different matter, and at present, whatever the law may be in the future, any pedestrian can cross any road at any point at any time, though, presumably, at his own legal risk if negligent in doing so, or if he disregards a policeman's signal. In fact, it is on record that a motor-cyclist has obtained damages against such a pedestrian, when the latter only was to blame for a collision with him. In some of the worst cases, however, as the above, the driver swerves to avoid the collision, and, possibly skidding and mounting the pavement, makes a worse accident than if he had steered straight for the pedestrian. It might even be the driver's duty to his passengers and those about him to continue his course, thereby risking the least number of lives, and, perhaps, the less valuable. Probably, however, the ordinarily good-hearted man could not bring his muscles to run down a human being at a moment's notice, and the law certainly would not expect him instinctively to make the right choice: see *The Bywell Castle* (1879), 4 P.D. 219. The question whether a pedestrian, who in this way endangers not only his or her own life but the lives of others, should not be punishable as for criminal negligence may be worth consideration. The penal sections in the Road Traffic Act, 1930, are aimed against reckless and careless driving, but reckless and careless walking may be just as dangerous.

Scandalising Justices and Local Authorities.

In a case at Bridgwater Police Court recently it was reported that a certain local councillor had described the committees of his council as bodies "in which blackmail and robberies have long been conceived," and he stigmatised the council itself as "a cesspool of corruption" and "a sink of iniquity." A possible method of procedure in case of defamation of a public body appears to be to file a criminal information as laid down in *R.* v. *Russell* (1905), 69 J.P. 450, with a hearing in the King's Bench Division. Here, however, the defendant had apparently already been bound over for good behaviour in his own surety for £100, so the matter came before the magistrates on the question of breach. In the result, he was ordered to forfeit his surety and to pay £50 costs, and was also bound over for two years in the sum of £500. *R.* v. *Russell* is quoted in "Lumley's Public Health," 10th ed., vol. III, p. 384, for the proposition that local authorities in the exercise of their duties can be protected from abuse or libel by proceedings by way of criminal information, and probably that is so, but the case in fact concerned a licensing authority exercising functions which, if not strictly judicial, were to some extent of a judicial nature. A charge that a corporation is guilty of corruption cannot be made the

subject of a civil action for libel by such corporation, for it is incapable of the offence, see *Mayor, etc., of Manchester* v. *Williams* [1891] 1 Q.B. 94. Individual members of a local authority may no doubt sue on a charge of corruption in office in which they are named or identified. In a case of mere general abuse, the course of binding over the offender appears to be the preferable one, for it is hardly worth bringing up the heavy machinery of the law against unbalanced persons with unfounded grievances.

Nuisance by Noise.

Sir William Bragg is reported as suggesting the need of a scientific instrument for measuring the amount of noise created in our streets. There were in fact, he pointed out, instruments made which could do that, but the question whether or not a policeman or other officer of the law could be given such an instrument and should make it the basis of a prosecution was a rather difficult matter. Perhaps a more practical suggestion would be the use of an instrument not merely for measuring the amount of noise, but for actually recording it so that the original nerve-racking pandemonium may be reproduced at will at its full pitch and tone. Demonstrations in the street outside the court would be an invaluable, if trying, aid! In these advanced days, however, when we are surrounded in our busy thoroughfares by innumerable competing noises, when, for example, the automatic drill drowns the din from a car without an efficient silencer, it seems almost unfair to penalise a particular offender. Nor, indeed, does there seem to be any immediate hope of improvement—only recently came the news of a loud speaker voice from an airship over New York, a voice vibrating through the streets and business premises over a large area. Again, to quote Sir William Bragg, the best remedy for dealing with nuisances relating to noise and other matters was not prosecution, nor even curing the nuisances, but to use science to prevent them altogether. Even science, however, in some instances, would be powerless to remedy the evil. The noise from aeroplane engine testing, from pile driving at night during building operations, from street cries, ringing bells, and whistling for cabs, may be instanced as nuisances which in the particular circumstances were restrained by injunction. "Among the noises which, if they do not cause substantial discomfort, residents in large industrial cities may have to put up with," it was said in an Irish case, "is a certain amount of the noise which accompanies and is incident to the reasonable recreation of a crowded population." Notwithstanding that, we sympathise with the next-door neighbour of the music teacher whose lessons alone occupied seventeen hours a week, and who, in addition to his own practising, held musical evenings! *Christie* v. *Davey* [1893] 1 Ch. 316.

Property in the Air.

The public has apparently taken to heart the Air Ministry's advice to become "air-minded," and in the last few weeks the alleged impropriety and illegality of "sky-writing" has had a very good press. Mr. Robert Lynd, in the *News-Chronicle*, said that he did not want advertisements mixed up with the Pleiades, and the Council for the Preservation of Rural Wales vowed to high heaven that "no slogans shall rise over the Welsh mountains." From the lawyer's point of view the most interesting contribution to the discussion was the letter of Lord Dunedin to *The Times* of 15th January, in which his lordship pointed out that every owner of land had a right to his land *usque ad cœlum*. This, it should be added, gives the English landowner a stake not only in the soil, but in the heavens, a destiny which those who have the misfortune to own land nowadays may regard as a fitting compensation to the increasing burden of taxation. Brett, M.R., in his matter of fact way, called *usque ad cœlum* a fanciful phrase (*Wandsworth Board of Works* v. *United Telephone Co.*, 13 Q.B.D. 914), but Bowen, L.J., said: "I should be extremely loth myself to suggest, or to acquiesce in any suggestion that an owner of the land had not the right to object to anybody putting anything over his land at any height in the sky" (*ibid.*, p. 919). Unfortunately, sky advertisers threaten to "put something over," in the American sense of the phrase, rather than in that of Lord Justice Bowen. It is not merely that smoke-writing by aeroplane is feared, for which actions for trespass and nuisance might lie in the unlikely event of a private owner being able to prove that his own particular bit of sky had been trespassed upon, but the possible use of the sky as a huge screen upon which to project moving pictures for advertisement purposes. Among recent company registrations we note one formed with the object (*inter alia*) of causing "images or writing to be projected on the sky, clouds, walls, etc." Is it a trespass to the landowner's "column of air" to interfere with the lighting arrangements of the heavens? Since the Air Navigation Act, 1920, no action lies in respect of trespass or in respect of nuisance, by reason only of the flight of aircraft over any property "at a height above the ground, which, having regard to wind, weather, and all the circumstances of the case, is reasonable" (s. 9). If the time comes when our legislators will think fit to license sky-writing in the same way, the landowner will then have to console himself with the thought that his rights reach *usque ad inferos*, and maybe he will also wish himself *ad inferos* in order to escape it.

The Rights of the Non-qualified to Practise.

In a case at the Old Bailey, where a prisoner was charged with falsely representing himself to be a qualified medical practitioner, the Recorder reminded the court that medical "quacks" were not forbidden by law to pursue their vocation. Some of the more brilliant ones no doubt have had incomes on the best Harley-street scale. It is true that quacks cannot sue for their fees (Medical Act, 1858, s. 32) and doctors can (Medical Act, 1886, s. 6) but barristers share the same disability, and, in the face of it, some very successful barristers can earn almost as much as a lesser film star. The quack doctor must not hold himself out as a qualified man, but merely assuming the title of "doctor" or suffering his patients to call him so would not necessarily be an offence: see *Carpenter* v. *Hamilton* (1877), 60 J.P. 615. It must be noted that quacks are now forbidden to treat the ailments dealt with in the Venereal Disease Act, 1917, in areas where there are free clinics: see s. 1. A quack is liable for injury ensuing as the result of his treatment: *Ruddock* v. *Lowe* (1863), 4 F. & F. 519, and, it may be submitted, a quack who undertook a surgical operation which involved cutting would be guilty of assault, for consent to an injury is no defence in criminal proceedings, as apparent from the prize-fighting cases. Dentists are now entirely protected against unregistered persons by s. 1 of the Dentists Act, 1921. Midwives receive partial protection, as against offenders struck off their roll, by s. 8 of the Midwives Act, 1918. The legal profession is of course amply protected from the competition of outsiders, in litigation by the exclusive rights of audience, and in conveyancing and drawing pleadings by s. 44 of the Stamp Act, 1891, imposing a penalty of £50 on those infringing their privileges. Legal advice only may be given by a non-qualified person for what it is worth—and a notorious Q.C. who was disbarred for accepting a bribe to understate his case from "the other side" over fifty years ago, set up as a legal consultant. Possibly a number of clergymen may look on nonconformist ministers as quacks, but modern religious toleration now requires them to suffer their competition. The number of professions and occupations legally closed to the unqualified is thus very small, though in some cases probably trade union rules form as insuperable a barrier to a non-unionist as a legal prohibition. In a variety of other professions, such as those of veterinary surgeon, architect, etc., the outsider can practise freely, but, unless qualified under the special Act relating to it, must not hold himself out as being so.

The Dismissal of Domestic Servants.

COUNTY court judges are frequently called upon to adjudicate in disputes between masters or mistresses (generally the latter) and their domestic servants. Sometimes the subject-matter at issue goes beyond the mere question whether the servant was lawfully dismissed or whether she lawfully "took herself off" without giving proper notice to her mistress. (There have recently been several cases in which the mistress has been plaintiff and has recovered damages from the servant—or, at least, has been awarded them.)

One of the auxiliary questions that arise in these cases has relation to the quantum of damages to be paid; and this has been the subject of the two leading cases, heard at a wide distance of time, viz., *Gordon* v. *Potter* (1859), 1 F. & F. 644; 175 E.R. 888; and *Lindsay* v. *Queens Hotel Co.* [1919] 1 K.B. 212. In the former case the plaintiff, who lived at Worcester, was engaged by the defendant, who lived in Lancashire, as cook and housekeeper at £21 a year. This was on the old yearly hiring system, and plaintiff was discharged about ten days after her arrival at defendant's house and therefore before any wages had become due to her. She had been summarily discharged without any wages, and the defence was that she proved to be a drunkard and was incompetent to perform her duties. HILL, J., told the jury that if they found defendant had been guilty of drunkenness she was not entitled to anything; but that if they thought that there was not sufficient evidence of the drunkenness, they must give as damages the accruing wages up to the time she was discharged, and a calendar month's wages in addition—without board wages—as a master had a right to discharge a servant simply by payment of a month's wages, in addition to the accruing wages up to the time of the discharge; also that if the dismissal was unjustifiable, they might also give the expense of the journey back to Worcester, where plaintiff lived, from defendant's house, as the defendant had expressly agreed to pay the expenses of her journey into Lancashire. The jury awarded damages accordingly, and the judge ordered the return to the plaintiff of a former character which she had given to the defendant.

In the other case (*Lindsay* v. *Queen's Hotel Company*), the circumstances were somewhat different. The plaintiff in that case was a domestic servant, and she entered the service of the defendant company in the month of January, being paid the first instalment of wages due to her on 31st January. On 4th February, she herself gave a month's notice, and, on 26th February the hotel manager dismissed her summarily on the ground of alleged misconduct. Thereupon the plaintiff brought an action claiming damages for wrongful dismissal in the county court. There the judge awarded one month's wages plus the amount due from 1st February to 4th March, the latter being the date on which the notice the plaintiff had given would have terminated. From this the defendants appealed, and it was argued on their behalf that the plaintiff was not entitled to recover the additional month's wages as her contract of service would in any event have terminated on 4th March. On the other hand, it was argued for the plaintiff that the fact of her having given notice was immaterial, since the contract of service still existed at the date of her dismissal, and therefore the ordinary rule as to damages payable to a domestic servant wrongfully dismissed, i.e., one month's wages, applied; alternatively, if in the circumstances of that case the damages were at large it was contended that the plaintiff was entitled to compensation for the loss of board and lodging from the time of her dismissal up to 4th March.

The court (BRAY and AVORY, JJ.) held that the rule that the damages recoverable were limited to a month's wages without board on wrongful dismissal was not applicable where the servant was wrongfully dismissed during the currency of notice, but that in such a case the damages recoverable were the actual pecuniary loss sustained. Both judges made it clear that they upheld the custom that damages ordinarily recoverable for wrongful dismissal are a month's wages, and that the master has the right by custom to dismiss a servant at any time on payment of a month's wages in addition to whatever is due for wages up to date. Their Lordships therefore varied the order of the county court judge by awarding a sum of 18s. in respect of board and lodging from 26th February to 4th March, in addition to the wages due from 1st February to 4th March, holding that the fact must be taken into account that the contract in any event would have ended on the latter date. Accordingly the appeal was allowed.

In the course of argument during the hearing of the two cases mentioned above various other decisions were cited, but they do not appear to vary in any way the position laid down in these two leading cases. It seems to be definitely laid down therefore that (1) there is a custom recognised by the courts that a servant may be dismissed at any time on payment of one month's wages in addition to any wages accrued to date; (2) that if at the date of dismissal the contract of service has been determined the damages must be ascertained by reference to the actual pecuniary loss sustained; and (3) that in ascertaining this pecuniary loss regard may be had to any special arrangements between the parties as to the payment of return railway fare. It would appear that the legal position would be the same whether notice had been given by the master or servant in a case where dismissal had taken place during its currency.

Revocation of Acceptance in Contract.

ALTHOUGH the general rule that acceptance of an offer made through the post is complete as soon as a properly addressed letter of acceptance is posted, is both well settled and well known, it is not so generally known that there is still considerable doubt as to the effect of anticipation of a letter of acceptance already posted and its cancellation by telegram or other means.

When an offer has been made either by post or in such circumstances that it must be within the contemplation of the parties that the post might be used as a means of communicating the acceptance, and, after the acceptance has been posted but before it is delivered the acceptor either by telegram or other means communicates to the offeror a revocation of the acceptance, is there a valid contract?

The learned editors of "Halsbury" (Vol. 7, Art. 730) consider that the acceptance would not be binding.

The editors of the earlier editions of "Chitty on Contracts" held the same view, but in the latest edition (18th ed., p. 17) no opinion is expressed.

The rule as to completion of a contract by posting the letter of acceptance was laid down in *Dunlop* v. *Higgins* (1848), 1 H.L. Cas. 381, and *Household Fire Co.* v. *Grant*, 41 L.T. (N.S.) 298, both of them cases where the offer was by post.

In *Henthorn* v. *Fraser*, 66 L.T. 441, the Court of Appeal went, perhaps, a little further. In the course of his judgment, Lord HERSCHELL stated the rule in these words: "Where the circumstances are such that it must have been within the contemplation of the parties that, according to the ordinary usages of mankind, the post might be used as a means of communicating the acceptance of an offer, the acceptance is complete as soon as it is posted."

An examination of the facts of these cases, however, shows that they do not provide a complete answer to our question. In all of them the point decided was that the posting of the acceptance by the acceptor binds the offeror.

As LINDLEY, J., points out in *Byrne* v. *Van Tienhoven*, 42 L.T. (N.S.) 371, the decisions in *Dunlop* v. *Higgins* and *Household Fire Co.* v. *Grant* "are based upon the principle

that the writer of the offer has expressly or impliedly assented to treat an answer to him by a letter duly posted as sufficient acceptance and notification to himself, or, in other words, he has made the post office his agent to receive the acceptance and notification of it."

But the post office are not, as is sometimes supposed, always the agents of the offeror or of either party.

In *Henthorn* v. *Fraser*, *supra*, KAY, L.J., says (p. 441): "The decision in *Dunlop* v. *Higgins* has been explained by saying that the post office was treated as the common agent of both contracting parties. That reason is not satisfactory. The post office are only carriers between them: they are agents to convey the communication, not to receive it. The communication is not made to the post office, but by their agency as carriers. The difference is between saying, 'Tell my agent A if you accept,' and 'Send your answer to me by A.' In the former case A is to be the intelligent recipient of the acceptance; in the latter he is only to convey the communication to the person making the offer, which he may do by a letter knowing nothing of its contents. The post office are only agents in the latter sense. All that *Dunlop* v. *Higgins* decided was, that the acceptor of the offer having properly posted his acceptance was not responsible for the delay of the post office in delivering it, so that after receipt the other party could not rescind on the ground of that delay. I cannot help thinking that the decision has been treated as going much further than the House of Lords intended."

This tendency to read too much into the decision in *Dunlop* v. *Higgins* was commented on by KELLY, C.B., in *British and American Telegraph Co.* v. *Colson*, 23 L.T. (N.S.) 869, in the following words (p. 870): "It is said, however, that the ground upon which this case was decided was, that the contract was complete and binding upon Dunlop & Company not upon the acceptance of it by HIGGINS coming to hand, but upon the putting of the letter into the post by HIGGINS. And it is further insisted that Lord COTTENHAM laid it down as law that the putting of a letter into the post accepting a contract is equivalent to the delivery of that letter, although it should never, in fact, be delivered at all to the person to whom it is addressed. No such proposition was laid down by Lord COTTENHAM, or by any other judge." And referring, again, to the judgment of KAY, L.J., in *Henthorn* v. *Fraser*, we find: "It might have still been doubtful whether posting a letter of acceptance in time would amount to an acceptance if the letter was never received. The ordinary rule is that to constitute a contract there must be an offer, an acceptance, and a communication of that acceptance to the person making the offer . . . It may be that where the communication is in fact received the contract may date back to the time of posting the acceptance, but there is considerable reason for holding that if never received the posting might be treated as a nullity."

Probably the case most nearly in point is the Scottish case, *Dunmore* v. *Alexander* (1830), 9 Sh. (Ct. of Sess.) 190, where a woman wrote to another to engage her as a servant and shortly afterwards wrote cancelling the first letter. The letters were delivered simultaneously, and it was held there was no complete contract.

The correct view would appear to be that the posting of the acceptance, though binding on the offeror—the acceptor having done all that is necessary on his part, and not being liable for the delays and mistakes of the post office (see *Dunlop* v. *Higgins*, *supra*)—is not in the same way binding on the acceptor until delivered, although when delivered the acceptance dates back to the time of posting.

The Hon. George Jarrow Tomlin, of Great James-street, W.C., barrister-at-law, who was killed in an air accident on 13th December, aged thirty-three, elder son of Lord Tomlin, left estate now valued for probate at £4,862, with net personalty £4,476. He died intestate and a bachelor.

"System."

THE application of the law of evidence offers some startling illustrations of mental confusion. Nowhere is this better exemplified than in the inapt use of the rule which is contained in Art. 12 of "Stephen's Digest of the Law of Evidence."

"When there is a question whether an act was accidental or intentional, the fact that such act formed part of a series of similar occurrences, in each of which the person doing the act was concerned, is deemed to be relevant."

The rule is really a special case of the wider proposition stated in Art. 11 of the Digest.

"When there is a question whether a person said or did something, the fact that he said or did something of the same sort on a different occasion may be proved if it shows the existence on the occasion in question of any intention, knowledge, good or bad faith, malice or other state of mind or of any state of body or bodily feeling, the existence of which is in issue or is deemed to be relevant to the issue; or if, on the trial of a criminal charge against such person, it tends to rebut a defence otherwise open to him."

"*But such acts or words may not be proved merely in order to show that the person so acting or speaking was likely on the occasion in question to act in a similar manner.*"

The proviso, which is of the utmost importance, received a rude blow in the ARMSTRONG murder case, the point of law being decided against the accused that evidence of an attempted murder could be given upon a charge of murder as tending to show that he kept arsenic and would not hesitate to use it murderously. This decision was upheld by the Court of Criminal Appeal, and though the point of law is one of the most important in the law of evidence as affecting criminal trials, the then Attorney-General refused permission for an appeal to the House of Lords, a refusal which, to all candid minds, condemned the law which places a power of veto on such appeals in the hands of the person responsible for Crown prosecutions.

It is small wonder, perhaps, that lesser courts treat the proviso as almost, if not quite non-existent. Two recent cases in the Court of Criminal Appeal show how disastrously far so-called evidence of system gets admitted.

In *R.* v. *Dunnico* [1931] 23 Cr. App. R. 77, the appellant was sentenced at the Lancashire Quarter Sessions to three years' penal servitude for obtaining money by false pretences. The false pretences alleged were untrue statements that he had been sent to interview the defrauded man about an advertisement, and that he was carrying on a genuine business. Two other counts of the indictment alleging similar false pretences were abandoned, but the evidence of four witnesses as to those charges was admitted "to show system." The Court of Criminal Appeal refused to have this, saying in effect that you could not drag in evidence as to other charges by alleging them as part of a system.

The statements alleged to have been made in the case being tried were either made or not made, they were either true or untrue. Their making and their untruth could be proved or not proved entirely without recourse to other occasions. The repetition of a statement neither makes it true or a lie. It is the old fallacy that nought plus nought can, in some circumstances, amount to more than zero. A system of noughts, a series of noughts to infinity, is still nothing. This truth, which one would suppose to be self-evident, received amusing illustration in the bastardy case of *Thomas* v. *Jones* [1921] 1 K.B. 22, where a number of facts, no one of which by itself amounted to corroboration, was considered by the unlearned to amount to corroboration. "Zero plus zero cannot produce a plus quantity," said Lord HEWART, reaffirming the truism which had been lost sight of.

The other recent case was *R.* v. *Tidmarsh* [1931] 23 Cr. App. R. 79. There a man was charged with housebreaking on one

date: On a later date he was arrested under that delightfully wide provision of the Vagrancy Act, under which, reinforced by the still more delightful decision in *Hartley* v. *Ellnor* [1917] 86 L.J., K.B. 938, suspicion in a police officer's mind justifies arrest and, in the mind of some benches, has been known to justify conviction.

The evidence of this suspicious loitering was admitted on the trial for housebreaking on an earlier date, on the curious ground that, "it becomes evidence because it is evidence of system, showing what he was doing." The Court of Criminal Appeal asked itself, "of what system?" and promptly quashed the conviction. "This evidence and this direction to the jury tended to show that this was the kind of man who would commit this particular crime of housebreaking. That was a misdirection which vitiates this conviction."

These convictions seem to us evidence, not of intention to ignore a vital principle of the law of evidence, but of a state of mind which tends to produce injustice, and one asks oneself if there are not other similar acts which pass unreviewed by the Court of Appeal.

Company Law and Practice.

CXV.

BANKRUPTCY RULES AND WINDING UP.

THERE are many points of similarity between bankruptcy law and the law relating to insolvent companies, but there are also many differences, and, as I pointed out not very long ago in this column, there are risks in too hastily, or without the most careful consideration, attempting to apply any particular portion of the law of bankruptcy to insolvent companies. An instance of this occurs in s. 267 of the Companies Act, 1929, where, in sub-s. (2), reference is made to a company being deemed to adopt a contract, by which it must already have been bound. But there is one field in which the law on the two subjects may be treated as being the same, that of the debts and liabilities provable; and this is now provided for by s. 262 of the Companies Act, 1929, which says that in the winding up of an insolvent company registered in England the same rules are to apply with regard to the respective rights of secured and unsecured creditors and to debts provable and to the valuation of annuities and future and contingent liabilities as are in force for the time being under the law of bankruptcy in England with respect to the estates of persons adjudged bankrupt. The rest of the section we need not here concern ourselves with.

The history of this section is not without interest; and it is first of all necessary to go back for some little time, and refer to the case of *Mason* v. *Bogg*, 2 My. & Cr. 443, which sets out, whether it actually establishes it for the first time or not, the rule of the Court of Chancery with regard to proofs in an administration action by persons who were secured creditors. That rule was to this effect, that a secured creditor could prove in full for his debt, and then subsequently, and in his own time, realise his security; it is, perhaps, unnecessary to add that he was not allowed to retain more than twenty shillings in the pound, but the rule was nevertheless one which gave a secured creditor considerable advantage. Lord COTTENHAM puts the matter very shortly when he says, in *Mason* v. *Bogg*, *supra*, at p. 448: "A mortgagee has a double security. He has a right to proceed against both, and to make the best he can of both. Why he should be deprived of this right because the debtor dies, and dies insolvent, it is not very easy to see." The bankruptcy rule differed from this, in that a secured creditor there had to realise or value his security and prove for the difference. In the case of *Re Barned's Banking Co.: Kellock's Case*, 3 Ch. App. 769, which was the case of a company being wound up under the Companies Act, 1862, it had to be determined whether the Chancery rule above referred to, or the bankruptcy rule, applied. Lord ROMILLY, M.R., held that the Chancery rule applied, and this decision was affirmed on appeal by PAGE WOOD and SELWYN, L.JJ. The reason for this may be given, very shortly, thus: the winding up of companies having been by statute entrusted to the Court of Chancery, the rules of that court must be applied in winding up, in the absence of proper indication to the contrary; it being, of course, assumed, as it must be assumed, that the Legislature was aware of the difference in the rules of the two courts. This reasoning is set out in SELWYN, L.J.'s judgment, at p. 782, and it also appears from what the learned lord justice says on that page that it had been the practice to apply the Chancery rule in winding up.

It was evidently felt that the rules in bankruptcy and winding up on this point should be the same, and this was effected by s. 10 of the Judicature Act, 1875, now represented, so far as it relates to companies, by s. 262 above referred to. Section 10, incidentally, also did away with the Chancery rule so far as it applied to the estates of deceased insolvents, and made the bankruptcy rule universal in its application. This is not the place, nor is it now the time, to discuss the respective merits and demerits of the two rules, but it is at least permissible to say that, from the point of view of what seems to be fair and just, there is a good deal to be said for the old Chancery rule.

A point which has recently arisen is whether s. 60 of the Bankruptcy Act, 1914, applies in the case of an insolvent company; it was argued that the effect of s. 262 of the Companies Act, 1929, was to make its provisions applicable, and in passing one may observe that, under s. 262 or its corresponding section, numerous attempts have from time to time been made to introduce into winding up various bankruptcy rules. The court has, however, always construed the section strictly, and refuses to introduce any such rules which are not within the express wording of the section. Section 60 of the Bankruptcy Act, 1914, provides (*a*) that where the property of a bankrupt comprises copyright or interest in copyright, payment for which is to be made by royalties, the trustee in bankruptcy cannot sell copies of the work without paying the proper royalty, and (*b*) that in such a case he cannot, except by consent, either of the author or of the court, assign the copyright or grant or transfer any interest in it, except upon terms which secure to the author the proper royalties. In *Re Health Promotion, Ltd.* [1932] 1 Ch. 65, the liquidator of the company, which owned certain copyrights, or interests therein, wished to know whether he could only deal with such interests on the terms of s. 60 of the Bankruptcy Act, 1914, or whether he was free from these terms. MAUGHAM, J., held that s. 60 was a limitation of the powers of the trustee in bankruptcy, and that it conferred no right upon the author as a creditor, whether secured or unsecured. That being so, the rule contained in s. 60 was not within the wording of s. 262 as to "the respective rights of secured and unsecured creditors and to debts provable"; nor could it be said to be incorporated by reason of the reference in s. 262 to future and contingent liabilities, and therefore the liquidator was not bound by s. 60 of the Bankruptcy Act, 1914, and could deal with copies of the work, and the interest of the company in the copyright, without reference to the provisions of s. 60.

(*To be continued.*)

Mr. Oliver Watts Hind, J.P., B.A., LL.M., solicitor, of Edwalton, Notts, and of Fletchergate, Nottingham, founder of the Dakeyne-street Lads' Club, Nottingham, and of the Dakeyne Farm in Nova Scotia, and one of the rulers in the Boys' Brigade movement, who died on 7th July, left estate of the gross value of £67,285, with net personalty £51,517. He left £100 to the Master and Fellows of Trinity Hall, Cambridge (his old college), for general purposes; £100 each to his "faithful clerk" and his "faithful chauffeur," and premises known as The Hind Memorial Homes (built by him) for charitable uses in accordance with a deed already lodged with the Charity Commissioners.

A Conveyancer's Diary.

Breaking Settlements.

I had necessarily to bring my "Diary" of last week to a somewhat abrupt conclusion, although I think that I really stated fully enough the case which I had in mind to show, namely, that where a settlement had been "broken" (or shall I use that much abused phrase "brought to an end") by reason of a surrender of a life interest to the persons entitled in remainder or reversion, and the trustees had accordingly vested the property in the persons so entitled, the trustees were not under any obligation to retain funds to meet the estate duty which would, notwithstanding the surrender of his life interest, become payable on the death of the tenant for life if that event should happen within three years after the surrender.

As I pointed out (and this, of course, gave rise to my article), the learned editors of "Dymond on Death Duties" express a contrary view. They say quite definitely that in such circumstances the trustees ought to make provision for the estate duty which will be payable on the death of the tenant for life within three years (6th ed., p. 176—a reference which, by inadvertence, was omitted from my last "Diary"). The inference to be drawn from the opinion there expressed is that if trustees fail to make such provision they will be liable to account for the duty. I ventured to dissent from that opinion and the necessary implications of it, and see no reason to alter my view of the matter, notwithstanding several letters which I have received questioning it.

My correspondents do not really contest the correctness of my opinion, but one of them says that I am "inviting solicitors to advise trustees to part with trust funds without making any provision for future estate duty or seeking the protection of the court." That I certainly did not. If my correspondent ("A.T.") will refer to last week's "Diary" again, he will see that I stated that the question had not been decided. Certainly, if I were advising trustees who were asked to part with the trust property to a person entitled in remainder who had obtained a surrender from the tenant for life, I should say that as the trustees were being required to do something which was outside the terms of their trust they should seek the protection of the court, especially as the question with regard to future estate duty arose which had not yet been decided and with regard to which one text-book of authority expressed the view that the trustees would incur liability if they parted with the funds without making provision to meet it. So far am I from holding out any such invitation as that which "A.T." puts upon me, I say that in no such case as that which I have been considering should trustees part with the trust property, except under the direction of the court, even if they do retain a sum for the future duty, because they cannot tell what the rate of duty will be on the death of the tenant for life and will not know what is an adequate sum to retain to answer it.

I said last week that there were three ways in which a settlement might be put an end to. Having dealt with the first I now turn to a second method which is by an assignment from the remainderman or reversioner to the tenant for life.

That, I think, is the method which has been most frequently adopted. Whether the assignment is made for valuable consideration or not there is no estate duty payable under the settlement upon the death of the tenant for life. It is manifest that in such a case, the whole property having vested in the tenant for life, it will pass (if he still retain it) on his death as part of his own estate. There can be no question of any future duty arising under the settlement.

The objection to this way of putting an end to a settlement is that the assignment to the tenant for life must bear *ad valorem* stamp duty, whether voluntary or for valuable consideration. That may involve some expense, but at least it is certain and is paid at the time. The trustees can therefore part with the property to the tenant for life without any fear of future liability.

The practical objection to this scheme, apart from the expense of the stamp duty, is that it places the whole property at the disposal of the tenant for life, who may, it is true, if he chooses, hand it on to the remainderman, but if he does so and dies within three years his estate will be liable for estate duty. From the point of view of the trustees of the settlement that is not any objection, but it has obvious disadvantages so far as regards their beneficiaries.

A further matter to be considered with regard to such a transaction is the liability for duty on the death of the remainderman if he should die within three years after the assignment to the tenant for life. Here again the trustees of the settlement are not concerned, but if the assignment were not for value, estate duty would become payable on the death of the tenant for life in his estate.

The third method, and that which I must say appeals to me as being the best, is for the tenant for life and remainderman to have their respective interests valued actuarially and to call upon the trustees to pay to each of them the proportion of the trust funds to which upon such a valuation he is entitled.

In this case there is no need of any assignment from one to the other—nor any gift from one to the other. Both take the shares in the trust property which belong to them, and the only deed that is required is a deed of release to the trustees.

It might be that if the transaction were merely a colourable one to enable the remainderman to benefit by receiving from the tenant for life the whole or a part of his share, that s. 11 of the Act of 1900 would apply, so that estate duty would be payable on the death of the tenant for life, but I doubt it. I think that if, after the completion of the transaction and a proper division of the property, the tenant for life choose to make a gift of his share or part of it to the remainderman, estate duty would be payable on the estate of the former as in respect of any other gift made within three years of his death. In any case I do not see how the trustees could be liable, even if they knew that such a gift was intended (see *Attorney-General* v. *Richmond* [1909] A.C. 466).

On the other hand, it seems that if the remainderman were paid by the trustees more than his proper proportion of the value of the trust funds, there would be a benefit accruing to him and estate duty would be payable on the death of the tenant for life. If I am right, however, the trustees of the settlement would not be liable to account for it.

I need hardly say that if the remainderman and tenant for life join in conveying to a purchaser the property is not liable for estate duty on the death of the tenant for life. The purchaser, therefore, is not concerned with any such duty. If the purchase price is divided in proper proportions no claim for duty arises upon the purchase money, but there may be a claim if the remainderman receives more than his share.

I have to thank an old correspondent who now, writing to the Editor, signs himself "Quibbler," for calling attention to the important point that the expression "surrender" is equally applicable to personalty as to real estate, so that one may speak of the "surrender" of a life interest whatever the nature of the property settled. I like "release" better where personal estate only is concerned, but it may interest "Quibbler" to notice that in this article (which was written before I saw his letter) I use "surrender" throughout.

Mr. Frederick Charles Brogden, solicitor, of Lincoln, who died on 13th November, left estate of the gross value of £35,414, with net personalty £34,321. He left £200 to his clerk, Frank Chester (in addition to a bequest as executor), and a further £25 for each of the two succeeding years he remains in the employ of the testator's son; and £50 to his clerk, Newlands Temple, if still in his service.

Landlord and Tenant Notebook.

Surrender of Controlled Tenancy.

It sometimes happens that a protected tenant is willing to give up possession for a consideration. The difficulties which his landlord must surmount if an agreement to surrender is contemplated are twofold. First, there is the principle of "once within the Act, always within the Act," as expressed in s. 12 (6) of the Increase of Rent, etc., Act, 1920. Then, regard must be had to the combined effect of s. 5 (now s. 4 of the Rent, etc., Restrictions Act, 1923) and of s. 15 of the Act of 1920. I will deal with the second-mentioned difficulty first.

Section 15 of the 1920 Act was an attempt to define the status of a protected tenant; s. 5 confers security of tenure. But they work in different ways. Section 15 creates primary or substantive rights; the other section deals essentially with remedies, i.e., with secondary or adjective rights. As Bankes, L.J., put it, in *Barton* v. *Fincham* [1921] 2 K.B. 291, C.A., at p. 295: "The Legislature in reference to claims for possession has secured its object by placing the fetter, not upon the landlord's action, but upon the action of the court."

The operation of s. 15 was illustrated by *Remon* v. *City of London Real Property Co.* [1921] 1 K.B. 49, in which the lessors, the tenancy having determined, had re-entered by breaking into the premises when the tenant was out. Possession was restored to him, as he was entitled to it as long as he observed, etc. In *Cruise* v. *Terrell* [1922] 1 K.B. 664, C.A., the court went further, awarding damages for trespass, though the landlords had grounds for possession recognised by s. 5. The operation of s. 5 is illustrated by *Artizans, Labourers and General Dwellings Co., Ltd.* v. *Whitaker* [1919] 2 K.B. 301, in which the plaintiffs relied upon a notice to quit given by the tenant, plus a covenant to deliver up at the termination of the tenancy, but Astbury, J., said: "I do not think I am at liberty to read the section differently where the tenancy has expired by the tenant's act. It may be whimsical that an Act passed for the relief of tenants should apply when the tenant has himself put an end to the tenancy; but the language admits of no other construction." While in *Barton* v. *Fincham, supra*, the tenant had agreed to give notice to quit and yield up possession by a given date in consideration of a payment of £20, which was made; he had given notice to quit; but the action, brought for possession and mesne profits, failed because there was no evidence to establish "prejudice" as required by s. 5 (1) (*c*).

In the light of these decisions, it must be admitted that the position of a landlord who seeks to obtain possession by negotiation appears hopeless at first. But, remembering that there is no express prohibition of contracting out (as in the case of permitted increases of rent), and that the whole basis of the refusal to grant orders in the cases mentioned was that the premises were premises to which the Act applied, could not a bargain be made enforceable by including some provision which would bring the property outside the precincts of the Act? A series of decisions has shown that notwithstanding the words of s. 12 (6), premises may become decontrolled by structural alteration (*Phillips* v. *Barnett* [1922] 1 K.B. 222, C.A.), by being let for business purposes (*Williams* v. *Perry* [1924] 1 K.B. 936), by being let furnished (*Prout* v. *Hunter* [1924] 2 K.B. 736, C.A.), by the tenant ceasing to occupy in person (*Haskins* v. *Lewis* [1931] 2 K.B. 1, C.A.); and the suggestion is, that an agreement providing for any of these contingencies would now be enforceable.

Apart from this suggestion, certain language of the principal Act itself reads as if an ordinary surrender would be valid. Section 15 (2) says that a statutory tenant shall not "as a condition of giving up possession ask or receive the payment of any sum, etc. . . . *by any person other than the landlord.*" And the third sub-section, which protects sub-tenants when the mesne tenancy ceases to exist, runs "Where a tenancy to which this Act applies is determined either as the result of an action for possession or ejectment, *or for any other reason.*" With reference to this sub-section, Scrutton, L.J., said (in *Barton* v. *Fincham, supra*, at p. 297): "He can leave of his own free will, surrendering the tenancy, which is probably the principal matter described as 'any other reason determining the tenancy' in s. 15 (3)." The same learned lord justice spoke, in *Reeves* v. *Davies* [1921] 2 K.B. 486, C.A. (the case which decided that a statutory tenancy could be disclaimed in bankruptcy), of the right to possession having been "transferred." And a disclaimer is, in essence, a form of surrender, as was pointed out in *Ex parte Glegg, re Latham* (1881), 19 Ch. D. 7, C.A.

The net result would appear to be that an agreement to surrender is countenanced by s. 15, and that, at all events if its performance would entail decontrol apart from s. 2 of the 1923 Act, possession could be obtained. If the court refused to accede to this proposition and money had been paid to the tenant, there is no reason why it should not be recovered as money had and received, the consideration having failed. (No claim of this description was brought in *Barton* v. *Fincham*.) It also seems reasonable to say that an action for damages would lie, and in the absence of the fetter imposed by s. 5, the award might be heavy.

Compared with a case in which notice to quit has been given by the tenant, the agreement to surrender has the advantage that no prejudice to the lessor would have to be proved. And when a tenant who is unable to find his rent can be persuaded to surrender, there is an added advantage in that a judgment for possession obtained on that ground does not effect decontrol.

Our County Court Letter.

MORTGAGOR'S RIGHT OF REDEMPTION.

In *Mason* v. *Crocker and another*, recently heard at Bristol County Court, the plaintiff claimed (1) an order that the sale of certain property be set aside and that the same be re-assigned to her, (2) an injunction restraining the defendants from selling the property, (3) alternatively £100 damages. The plaintiff's case was that (*a*) following her mother's death, she became the owner of the property in August, 1930, subject to a mortgage (dated 1923) which had been assigned in 1925 to the first defendant, (*b*) although she was unaware of a repairing covenant in the mortgage, the plaintiff had spent money on the property, which was worth £150 with vacant possession, (*c*) the first defendant had nevertheless sold the property to the defendant for £90. The defendants' case was that (1) the plaintiff's mother had only paid £115 in 1920 for the property, which had not since been kept in tenantable repair, (2) the mortgagee's power of sale had therefore arisen. His Honour Judge Parsons, K.C., observed that the plaintiff was hoping to redeem, yet the property had been sold without notice, and in a manner which ignored the interests of the mortgagor. An order was therefore made setting aside the sale and entitling the plaintiff to redeem, with costs to be paid by the defendants, subject to a stay of execution for fourteen days.

MOTORIST'S LIABILITY TO PASSENGERS.

The consequences of a friendly lift were considered in the recent case of *Clinton* v. *Draper* at Lincoln County Court, in which the claim was for £75 in respect of damage to the plaintiff's finger, which had been caught in the hinge of a car door. The plaintiff's case (corroborated by his wife and the defendant's sister) was that the defendant reached out from the driving seat, and slammed the back door before the plaintiff could remove his hand. The plaintiff contended that he would still have sued the defendant, even if he had

not been insured, although they were still friends. The defendant's case was that (1) he allowed a reasonable time for his sister to reach her seat beyond the defendant; (2) there was more leverage for shutting the door from the front seat instead of from the back; (3) there was no proof of negligence. His Honour Judge Langman observed that the plaintiff was not an invitee, as he was not in the car on business, and there was no mutual benefit for himself and the defendant. The plaintiff was therefore a licensee, and had entered the car at his own risk, except that the owner must not (without warning) create a new danger. The closing of a door was not within that category, and, in the absence of a breach of duty, judgment was given for the defendant, with costs. In contrast to the above, see *Pratt* v. *Patrick* [1924] 1 K.B. 488.

Correspondence.

The Small Tenements Recovery Act.

Sir,—My attention has been called to the possibility, in cases of mortgages containing an attornment clause with a rent at a peppercorn, of taking proceedings before the justices under 1 and 2 Vict., cap. 74.

The wording of the statute itself would seem not to exclude the possibility of such proceedings upon any ground connected with the value of the premises but for some reason which is not clear to the writer, it seems to have become so confined in practice, possibly due to the name which has at some later date become attached to the Act, namely the Small Tenements Recovery Act.

Reference to the Act itself does not appear to substantiate either its name or the practice.

There is a reported case, *In re Richmond* (*Justices of*), 10 T.L.R. 68, to the effect that provided the other requirements of the Act are complied with, the fact of the annual valuation being assessed to poor rate at £30 is irrelevant, and the same case further decides that the annual payments to be made under the tenancy must be looked at to see whether any excess of rent over £20 is really rent strictly so called which could be distrained for as such, if not, then the Act would apply.

The difficulty to be faced is the practical one of persuading a magistrate or justice of the peace that he has jurisdiction, inasmuch as if it was necessary to apply to the High Court on mandamus or case stated to settle the legal point, it would be quicker to proceed by specially endorsed writ, but as the proceedings under the Act have considerable advantages in the matter of expense over the method of specially endorsed writ, it might be worth while for a client with a considerable number of these troubles continuously arising to take a special test case.

I shall be glad to hear whether any of your correspondents could refer me to any case limiting the application of the statute in the case of peppercorn rents under mortgage attornments.

London, E.C.1, 22nd January. WILFRED BOULTON.

Surrenders and Releases.

Sir,—One frequently finds conveyancers speaking or writing of releases of life interests to persons entitled in remainder. Your learned contributor does so in the article on "Breaking Settlements."

The technical name for the deed by which the owner of a freehold life interest conveyed to the remainderman in fee (or in tail) was *surrender*. Might not the same word be used when one is dealing with life interests in personalty?

Norwich, 1st February. "QUIBBLER."

In Lighter Vein.

THE WEEK'S ANNIVERSARY.

On the 8th February, 1820, died Sir Vicary Gibbs, known to his contemporaries as "Vinegar Gibbs." He was very short and very slight and "looked plain in his wig and ugly out of it." Above all, he had a caustic and bitter tongue which made him a most unpleasant man to deal with, whether on the Bench or at the Bar. Nevertheless, so solid were his professional talents that all these disabilities did not prevent him from being appointed successively to the offices of Attorney-General, Justice of the Common Pleas, Chief Baron of the Exchequer and, finally, Chief Justice of the Common Pleas. It was said of him as a judge that "so absolutely was he persuaded of his own universal capacity and the universal unfitness of others that it was no uncommon thing for him to ask somewhat roughly for a counsel's brief that he might see what was intended to be stated, then lecture the attorney who had prepared it, soon after the witnesses and down to the officer of the court whose functions of keeping silence and order he would occasionally himself undertake to perform." This peevish ungraciousness spoilt a character otherwise devout, magnanimous and just.

SURETIES IN SCRIPTURE.

When a judgment debtor, a Jew, protested recently at Shoreditch County Court that he did not incur the debt, but became surety, Judge Cluer gave him the authority of the Old Testament that a surety "shall smart for it," adding, "you don't read your own Book or the words of the wisest of men." A very similar dictum from the lips of Appleton, C.J., found its way into the American law reports. It occurs in the judgment in *Mayo* v. *Hutchinson*, 57 Maine 547, and goes thus: "Almost all who sign as surety have occasion to remember the proverb of Solomon: 'He that is surety for a stranger shall smart for it and he that hateth suretyship is sure.' But they are nevertheless held liable upon their contracts, otherwise there would be no smarting and the proverb would fail."

THE JUDGE'S GUARDIAN.

Mr. Justice Swift seems to have got on well with the constable on guard at the judge's lodging during the Lancaster Assizes. He entered into conversation with him, asked him to be his escort round the town and invited him to tea. Policemen on duty during the Assizes are not often so favoured, but few of them make such a *faux pas* as the constable who guarded the judge's lodging at Newcastle once when Grantham, J., was going the North-Eastern Circuit. Late one evening his lordship slipped out to post some letters. As he was wearing a cap, the man on duty failed to recognise him and inquired whether "the old —— had gone to bed yet." The judge replied quietly that he thought not and returned to the house. Shortly after, he raised his window and called to the constable below, "Officer, the old —— is just going to bed now."

WHAT IS DEFAMATORY.

At the Taunton Assizes recently Mr. Justice Rowlatt remarked on the amount of misery caused by unkind speaking, "though it costs nobody anything to keep their mouth shut." But the question whether and when the defamatory opening of his mouth shall cost a defendant anything has been the subject of an incredible amount of casuistic subtlety in English law. Thus it was held defamatory to call a woman a bawd, but not to call her a jade; quean was doubtful. To say of one of ancient descent that he was "no gentleman but descended from Brown the great pudding-eater of Kent" was held actionable. On the other hand, a clergyman who had been called a dunce and a blockhead failed to recover because a parson is not punishable in the Spiritual Court for being a dunce and a blockhead.

Reviews.

Taylor on Evidence. Twelfth edition. 1931. By R. P. Croom-Johnson, K.C., and G. F. L. Bridgman, Barrister-at-Law. Royal 8vo. Vol. I, pp. cxviii and 1 to 618; Vol. II (with Index), pp. 619 to 1225. London: Sweet and Maxwell, Ltd. 84s. net.

Judge Taylor's treatise has been for many years the outstanding work on the law of evidence. As the distinguished author himself made plain, the work was based upon that of the well-known American professor, Dr. Greenleaf, whose "American Treatise on the Law of Evidence," Taylor in 1848 found it impossible usefully to edit or revise for the use of practitioners on this side of the water. The many editions which have been published since he produced the classic which bears his name are proof of the constant need for an authoritative means of access to the complicated rules without due appreciation of which the wheels of justice would turn but hardly.

The latest edition has had for its authors Mr. R. P. Croom-Johnson, K.C., and Mr. G. F. L. Bridgman, whose work displays the care and accuracy so characteristic of their predecessors, of whom the last was the late Mr. J. B. Matthews, K.C. The result of their joint labours, the twelfth edition, has therefore every reason to be looked upon by lawyers as an authority of the first order.

The treatise has always had many distinguished qualities. From the beginning many useful American decisions were cited, and, although considerations of space have necessitated the omission of most of these, their effects are discernible in the text. The graceful and illuminating style of the original author has been well maintained, despite the additions and revisions which new law has rendered inevitable. The old reader can therefore look to enjoy, as formerly, the easy, flowing language and the copious and excellent references, chosen not only from legal sources, but from both sacred and profane literature. The notes are apt, interesting and on occasion even amusing. Extracts from "Don Quixote," Smollett and Charles Dickens, for example, lend a charm to the study of the law not usual in legal text-books. It is unnecessary to say that they add much to the lucidity of the text itself.

The learned editors have endeavoured, and not without success, to reduce the work in size, although even now it runs to two bulky volumes. By reason of the form of the treatise the division into two is an arbitrary one, and makes it difficult to place the index elsewhere than at the end of the second volume (which deals less with the principles of the law of evidence than with their application in given instances). The whole work comprises three parts, namely (1) the nature and principles of evidence; (2) the rules governing the production of testimony; and (3) instruments of evidence, witnesses, their competency and the like. The second volume begins towards the end of (2) with the chapter on "Matters required to be evidenced by Writings." It would seem more convenient for practitioners, at any rate, to have restricted the second volume to part (3) *supra*, and to have had a separate index. Considerations of expense (no small item with regard to legal text-books) no doubt impelled the publishers to the course adopted.

Generally the reader will find this edition well up to the standard of its predecessors. These earned so much praise from the highest authorities that little more need be said with regard to the twelfth edition. It is easily the most exhaustive treatise on its subject, citing, as it does, over 10,000 cases, including some 250 new authorities. The index also is new and appears to be accurate and helpful.

If it be not too captious, we would suggest, however, that in the next edition the language used in note (*z*), on p. 63, might advantageously be altered to correspond with the meaning intended, and that on p. 66 the "is" in note (*k*) be changed to "are." Where also, as on p. 109, note (*q*), the editors do not quite agree with the author's text, the text itself might well be revised.

For the rest the student will find the work clear and its explanations ample and agreeable in form. The practitioner has again at his disposal a mine of helpful authority and suggestion.

Company Transfer Work. A Practical Guide to Share Registration and Transfer Work. Second Edition, 1931. By J. A. White, Secretary of the Associated Portland Cement Manufacturers, Ltd. Demy 8vo. pp. 134. London: Effingham Wilson. 7s. 6d.

This work is intended primarily for the use of company secretaries, and sets out in some detail the work of the transfer department of a public company, commencing with the listing of applications for shares, and including such matters as registration of transfers, issue of share certificates, payment of dividends, preparation of the annual list and summary, and the sending of notices to shareholders. A number of forms for use in the transfer department are given, with specimen rulings of the books required. The relevant sections of the Companies Act, 1929, and extracts from the Table A contained in the First Schedule of that Act, are included. Reference, however, might usefully have been made to the fact that, unless specially adopted, this Table only applies, in so far as not excluded by its own Articles, to companies registered since the 1st November, 1929, and that the corresponding Table in the Companies (Consolidation) Act, 1908, still applies to a large number of companies registered before that date. Attention might also usefully have been drawn to the alteration in the common form of transfer in the new Table, which has caused some difficulty

Books Received.

"*Law Notes*" *Year Book*, 1932. By the Editors of *Law Notes*. Demy 8vo. pp. xxviii and (with Index) 197. London: The "Law Notes" Publishing Offices. 7s. 6d. net.

Gee's "Keyfile." For 48 keys. London: Gee & Co. (Publishers), Ltd. 5s. net.

The Administration of Estates. By A. H. Cosway. 1932. Crown 8vo. pp. xvi and (with Index) 154. London: Sir Isaac Pitman & Sons, Ltd. 5s. net.

The Fortnightly Digest of Indian Case Law. Annual Part, 1931. Edited by C. Z. Khan, B.A., LL.B., M.L.C., Barrister-at-Law. Crown 4to. pp. viii and 639. Lahore: The Indian Cases Office. Rs. 3.

Practical Aspects of Taxation. By A. W. Rawlinson, F.C.A., and R. Hunter, A.C.A. 1931. Demy 8vo. pp. 119. London: Gee & Co. (Publishers) Ltd. 6s. net.

Lectures and Transactions of the Incorporated Accountants' Students' Society of London. 1930-31. Demy 8vo. pp. xiii and 223. London: Incorporated Accountants' Students' Society. 3s. 6d. net.

Income Tax on Land and Buildings. By N. E. Mustoe, M.A., LL.B., of Gray's Inn, Barrister-at-Law. 1932. Demy 8vo. pp. xx and (with Index) 144. London: The Estates Gazette, Ltd.; Sweet & Maxwell, Ltd. 8s. 6d. net.

The Church and English Life. Sermons by The Right Rev. Bertram Pollock, D.D., K.C.V.O., Lord Bishop of Norwich. 1932. Crown 8vo. pp. xviii and 158. London: Longmans, Green & Co., Ltd. 2s. 6d. net. Cloth 4s. 6d. net.

Tax Cases. Vol. XVI, Part II. Reported under the Direction of the Board of Inland Revenue. 1932. Royal 8vo. pp. 67-136. London: His Majesty's Stationery Office. 1s. net. Postage extra.

POINTS IN PRACTICE

Questions from Solicitors who are Registered Annual Subscribers only are answered, and without charge, on the understanding that neither the Proprietors nor the Editor, nor any member of the Staff, is responsible for the correctness of the replies given or for any steps taken in consequence thereof. All questions must be typewritten (in duplicate), addressed to the Editorial Department, 29, Breams Buildings, E.C.4, and contain the name and address of the Subscriber. In matters of urgency answers will be forwarded by post if a stamped addressed envelope is enclosed.

Income Tax—Schedule A—Rent in Excess of Annual Value.

Q. 2401. Blackacre is let at £1 per week by A to B. The gross assessment for purposes of poor rate is £40 (net £30). The premises have been assessed for purposes of income tax at £52 gross. On an appeal before the Commissioners it was pointed out that the premises, being let at a rack rent, the provisions of Sched. A, No. 4, r. No. 7, had to be applied. In this rule it states that the assessor *may* make his assessment according to the amount paid as a rent. It is contended that this leaves a discretion to the Commissioners to fix the assessment at such a rent as they within their knowledge consider to be a proper rent, and that the rack rent should only be used as guidance, and that they are entitled to take other factors into consideration. In this particular instance it is known and easily provable that the rack rent charged is at the present time considerably in excess of the true value of the premises. The Commissioners refused to take this into consideration, and dismissed the appeal accordingly. The Inspector of Taxes relied upon r. 1 in the first schedule, Sched. A, which appears to be somewhat contradictory, although it is contended that the words "shall be understood to be" does not mean "must be." Can you say if there is anything else in any of the rules which would justify them in doing so, and if the contention of the appellant is correct? Could you quote any relevant decisions upon the matter?

A. It is assumed the assessment was on the re-valuation provided for by the F.A., 1930, for 1931/2. If so, and if the rent was fixed within seven years before the preparatory year, i.e., the year preceding the year of assessment the Commissioners were correct (Schedule A, No. 1, F.A., 1930, s. 27, and 1st Sched., Pt. II, para. 1).

Notice to Quit House and Land.

Q. 2402. Prior to the war A purchased five acres of land and erected thereon a house and some outbuildings (including a greenhouse), which he let to B on a yearly tenancy (oral) at £45 rent. B has erected other buildings on the holding (but without obtaining A's written consent), for which B now claims compensation. Can A terminate B's tenancy by the customary six months' notice, expiring on the anniversary of its commencement, or do the Rent Restrictions Acts apply? It is assumed that the Landlord and Tenant Act, 1927, would not be applicable to this tenancy. Has B any claim for compensation under the Agricultural Holdings Acts or otherwise for disturbance or for improvements? What course should A adopt to recover possession of the house and land without undue payment for compensation?

A. The use to which the land has been put is not stated, but, as B is claiming compensation, it is assumed that the land is an agricultural holding as defined by the Agricultural Holdings Act, 1923, s. 57. The erection of the additional buildings, without A's written consent, is a bar to compensation, by virtue of the above Act, s. 2. If the above Act applies, it is insufficient to give six months' notice, as a period of twelve months is laid down by s. 25 (1). Reference should be made, however, to the Rent Restrictions Act, 1920, s. 12 (2) (iii), to ascertain whether the rateable value of the land is so low as to render it capable of being treated as part of the house. The L.T.A., 1927, ss. 17 (1) and 19 (4) provide that the Act shall not apply to agricultural holdings. B has therefore no claim for compensation under any Act, and A should give twelve months' formal notice to quit. The matter has apparently already been discussed between the parties, as B is claiming compensation, but an informal intimation is insufficient for A's purpose.

Repayment of Mortgage in Gold.

Q. 2403. Clients are contemplating lending money on mortgage, and as laymen ask what will happen if the £ goes down to a nominal figure. If the mortgagor could then pay off in the depreciated currency the amount now lent would be lost. Is there any objection to inserting in the mortgage deed a covenant to repay in gold at the price mentioned in para. 1 (2) of the Gold Standard Act, 1925?

A. The proposed covenant would be void as a clog on the equity of redemption, and—in view of the Gold Standard (Amendment) Act, 1931, s. 1 (1)—it would also be invalid as contrary to public policy, inasmuch as it seeks to prohibit repayment in what would presumably still be legal tender. See a "Current Topic" entitled "Currency Variation Problems," in our issue of the 28th November, 1931 (75 Sol. J. 802).

The Landlord and Tenant Act, 1927.

Q. 2404. Can you refer us to any cases which have been decided upon the question of compensation under the Landlord and Tenant Act, 1927? It is desired to obtain information as to the basis upon which compensation is granted. Reference to authorities would greatly oblige.

A. Cases upon compensation were discussed in the following articles:—

(1) "Compensation for Goodwill," in our issue of the 25th July, 1931, 75 Sol. J. 502.

(2) "Prematurity," in the *Law Journal* for the 5th December, 1931, at p. 360.

(3) "A Blow to Tenants," in the *Law Times* for the 5th December, 1931, at p. 452.

Articles from The Solicitors' Journal have also been reprinted in book form, entitled "The Landlord and Tenant Act, 1927," by S. P. J. Merlin, published by The Solicitors' Law Stationery Society, Ltd., at 22, Chancery-lane, W.C.2, for 2s. 6d. A "Report on the Working of the Act" has also been published by the Referees Association, of which the Honorary Secretary is Mr. L. G. H. Horton-Smith, 4, Paper-buildings, Temple, London, E.C.4. A case not yet reported was heard at Bristol County Court on the 20th November, 1931 (*Head* v. *Garland*), in which the claim was for a new lease of a public-house, or alternatively for compensation, and the defendant counter-claimed £335 as damages for breach of covenant to repair. The plaintiff contended that, by reason of his conduct of the business, goodwill had become attached of a capital value of £508 15s. The defendant's case was that he wanted the house for his son, and that the only goodwill was attributable to the situation of the house, as the profits had decreased during the plaintiff's occupation. His Honour Judge Parsons, K.C., held that it would be unreasonable to grant a new lease, as the defendant required the premises for his own use. The plaintiff had created some goodwill, however, and was entitled to compensation to the amount of £85, while the defendant was entitled to judgment for £172 on the counter-claim.

Notes of Cases.

Court of Appeal.

Attorney-General *v.* Adamson.

Lord Hanworth, M.R., Greer and Romer, L.JJ. 22nd January.

REVENUE—ESTATE AND SUCCESSION DUTY—SETTLED PERSONALTY—SETTLEMENT IN FAVOUR OF SETTLOR'S CHILDREN—SETTLOR RETAINING CONTROL OF FUND WITH POWER TO APPOINT—ACCUMULATION OF INCOME—CONTINGENT INTERESTS OF CHILDERN IN DEFAULT OF APPOINTMENT—PROPERTY PASSING ON DEATH OF SETTLOR—FINANCE ACT, 1894 (57 & 58 Vict., c. 30), ss. 1, 22.

Appeal from a decision of Rowlatt, J.

By a settlement dated in 1924 the settlor directed the trustees to hold the capital settled in trust for his four children as he should appoint. Subject, thereto, the trustees were to accumulate the income, to be added to the capital, and at his death they were to pay two-fifths to the settlor's son and one-fifth to each of his three daughters. The share of each daughter was to be contingent upon her surviving the settlor, and in the event of the son dying before the settlor his share was to be divided amongst the three daughters. There was no provision by which the funds could go to any person other than the children. The settlor died in 1928 without making any appointment, and Rowlatt, J., upheld the contention of the Crown that the settled funds were property passing on his death to the children, within the meaning of s. 1 of the Finance Act, 1894, and that estate and succession duty were payable. The trustees of the settlement appealed.

THE COURT dismissed the appeal.

Lord HANWORTH, M.R., dealing with the question of estate duty, said that both as regards capital and accumulated income the settlor had retained his power to intervene and dispose of the property. The words in s. 1 of the Finance Act, 1894, "passes on the death" had been defined by Lord Haldane in *Attorney-General* v. *Milne* [1914] A.C., at p. 770, as "what happens is the event of passing in point of fact on death according to the natural meaning of the words." Section 1 referred expressly to property "settled or not settled." It was true that the interests of the children were contingent, but the Act of 1894 did not make distinction between vested and contingent interests, and s. 22 (1) (*l*) defined "property passing on the death" as "property passing either immediately on the death or after any interval, either certainly or contingently." Counsel for the appellants admitted that, in view of words used in *Attorney-General* v. *Gell*, 3 H. & C. 615, succession duty was payable on the corpus, and there seemed no reason for applying a different rule to the accumulations.

Lords Justices GREER and ROMER delivered judgments to the same effect.

COUNSEL: *Spens*, K.C., *Raymond Needham*, K.C., and *Walters* for the appellants; *Sir Thomas Inskip*, K.C. (Solicitor-General) and *J. H. Stamp* for the Crown.

SOLICITORS: *Middleton, Lewis & Clarke; Solicitor of Inland Revenue.*

[Reported by G. T. WHITFIELD-HAYES, Esq., Barrister-at-Law.]

High Court—Chancery Division.

In re Dunstable Portland Cement Co., Ltd.

Eve, J. 28th January.

COMPANY—VOLUNTARY WINDING UP—PREFERENCE AND ORDINARY SHAREHOLDERS—MEANING OF "SURPLUS ASSETS."

This summons taken out by the liquidator in the voluntary winding up of the company raised the short but difficult question as to the meaning of the expression "surplus assets" in cl. 5 of the Memorandum of Association, and the rights therein of the preference and ordinary shareholders. The capital of the Company was £300,000, divided into 125,000 preference shares and 175,000 ordinary shares, and in March, 1927, the capital was increased to £1,200,000, the new shares to have the same rights as the original shares respectively. Clause 5 of the Memorandum was as follows: "The share capital of the company is £300,000 divided into 125,000 preference shares of £1 each (the shares of such class being entitled to a cumulative preferential dividend calculated from the respective dates of allotment thereof at the rate of 7½ per cent. per annum, and being preferential as to repayment of capital and arrears of dividend up to the date of the company going into liquidation and in a winding-up to such a share of the surplus assets as shall provide for the holders of preference shares an amount per share equal to one-half of the amount per share provided for the holders of ordinary shares but so that the total sum so provided for the holders of the preference shares shall not exceed five shillings per share, the preference shareholders being entitled to no further participation in the profits or assets) and 175,000 ordinary shares of £1 each." On 30th October, 1931, a special resolution for voluntary liquidation was passed, and the net assets available for distribution among the members were £917,140, which, after repayment to the preference shareholders of their capital, left a balance of £467,140. The question was whether that amount was surplus assets within the meaning of cl. 5.

EVE, J., in giving judgment, said the preference shareholders were entitled to the repayment of their capital in priority. The expression "surplus assets" must mean what was left after payment of debts and the repayment of the whole of the preference and ordinary capital. As the amount of the balance was insufficient to repay the capital subscribed by the ordinary shareholders in full, there were no "surplus assets" within the meaning of the clause available for distribution.

COUNSEL: *R. J. T. Gibson; W. Gordon Brown; Lionel Cohen*, K.C., and *J. G. Strangman.*

SOLICITORS: *Linklaters & Paines; Simmons & Simmons.*

[Reported by S. E. WILLIAMS, Esq., Barrister-at-Law.]

High Court—King's Bench Division.

National Steamship Co., Ltd. *v.* Sociedad Anonima Comercial de Exportacion and Importacion (Louis Dreyfus and Cia), Ltd.

MacKinnon, J. 22nd January.

SHIPPING — CHARTERPARTY — CONSTRUCTION — WINCHMEN—EXPENSE DEBITED TO OWNERS.

Special case stated by an arbitrator.

By a charterparty, dated the 4th February, 1931, the steamer "Harberton," then outward bound with coal from Wales, was to load a full and complete cargo of wheat, maize, and/or rye at River Plate ports as provided. The material clauses of the charterparty were: Clause 17—"The cargo to be brought to and taken from alongside at charterers' risk and expense." Clause 18—"The charterers shall provide stevedores to load the cargo at a cost to the vessel of 25 cents gold per English ton." The "Harberton" loaded cargo at Santa Fe and Diamante on the River Parana. At those ports trade union regulations made the employment of shore winchmen compulsory. Any attempt to employ members of ship's crews would result in the withdrawal of all stevedore labour and make it impossible to load such a vessel. The charterers paid to their stevedoring contractors, and debited the owners with, 68 Argentine gold dollars, equivalent to £11 1s. 6d., in respect of expense of winchmen at the above two ports. They treated the expenditure of those dollars as cash expended by them for steamer's use, and deducted it from the freight under cl. 20 of the charterparty. They presented debit notes to the master of the steamer in respect of the charges and the master signed them under protest. They also debited the steamer with the charge of 25 cents gold per English ton

mentioned in cl. 18. The owners sought to recover the £11 1s. 6d. from the charterers, and relied, in particular, on cl. 17 and 18 of the charterparty. Subject to the opinion of the court, the arbitrator awarded that the charterers were entitled to debit the owners with the sum of £11 1s. 6d.

MACKINNON, J., said that there was no provision in the charterparty that the ship should supply the use of winches, but the charterers had the option of loading in bags, and were only bound to bring the cargo alongside, and it was an implied term that the ship would provide the use of winches, and the cost of raising steam for them would fall on the shipowner. He (his lordship) held that the winchmen were supplied on the implied request of the captain under his implied obligation to provide the use of the winches. The use of the winches was not part of the expense of loading covered by cl. 18, and the award must be upheld.

COUNSEL: *Sir Robert Aske*, for the shipowners; *Willink*, for the charterers.

SOLICITORS: *Holman, Fenwick & Willan; Richards, Butler and Co.*

[Reported by CHARLES CLAYTON, Esq., Barrister-at-Law.]

Probate, Divorce and Admiralty Division.

Clayton *v.* Clayton and Sharman.

Lord Merrivale, P. 21st December 1931.

DIVORCE—HUSBAND'S UNDEFENDED PETITION—CONNIVANCE AND/OR CONDUCT CONDUCING—DOMICIL AND MARRIAGE IN ENGLAND—ANNULMENT OF MARRIAGE BY MICHIGAN COURT AT THE SUIT OF THE WIFE—ASSENT OF HUSBAND TO AMERICAN PROCEEDINGS—*Bona fide* BELIEF OF SPOUSES IN VALIDITY OF DECREE—PURPORTED MARRIAGE BY WIFE WITH CO-RESPONDENT—SUPREME COURT OF JUDICATURE (CONSOLIDATION) ACT, 1925, 15 & 16 Geo. 5, c. 49, s. 178; s. 181, sub-s. (1).

This was a husband's undefended suit for divorce adjourned from Manchester Assizes pursuant to s. 181, sub-s. (1), of the Judicature (Consolidation) Act, 1925, for argument on behalf of the King's Proctor.

The parties were married at Chorley in Lancashire in 1926 and their domicil was English. They did not cohabit, and two days after the marriage the wife went to Canada, where she thereafter permanently resided. The husband remained in England. Some two years later the wife invoked the jurisdiction of the court in Michigan in the United States of America and obtained a decree dissolving her marriage "as a marriage in form of law but not in legal effect." The husband was informed by letter of these proceedings and he signified his assent. In 1929 the wife went through a form of marriage in Canada with the co-respondent Sharman and cohabited with him. The husband subsequently brought the present proceedings in England for divorce on the ground of his wife's adultery with Sharman. At the hearing at Manchester Assizes it appeared that the husband in good faith and on advice had consented to the American proceedings, in view of which questions of connivance or conduct conducing having arisen the learned commissioner directed an argument on behalf of the King's Proctor and adjourned the case to London accordingly.

Lord MERRIVALE, P., in giving judgment, said that the question was whether *Lankester* v. *Lankester and Cooper* [1925] P. 114, was distinguishable from the present case. In that case, on very similar facts, the petition was dismissed for connivance. Had the petitioner in the present case given his wife licence to commit adultery, and even if he had not, had his conduct conduced to her adultery with Sharman? He (his Lordship) thought that both spouses honestly believed at the time of the American proceedings that their marriage was at an end and that they were free. Connivance involved a guilty intention, and on the facts he acquitted the petitioner of connivance. No doubt strictly there was conduct conducing, but in his view the facts were such as justified the court in exercising its discretion with regard to that offence. There would therefore be a decree *nisi*.

COUNSEL: *W. N. Stable*, for the King's Proctor; *E. J. G. Unsworth*, for the petitioner.

SOLICITORS: *Hatchett-Jones & Co.*, for *J. W. Unsworth*, Leigh, Lancashire; *The King's Proctor*.

[Reported by J. F. COMPTON-MILLER, Esq., Barrister-at-Law.]

Stewart *v.* Stewart.

Lord Merrivale, P., and Finlay, J. 13th January.

HUSBAND AND WIFE—MAINTENANCE ORDER—HUSBAND'S APPLICATION TO RESCIND ON GROUND OF WIFE'S ADULTERY—NON-COHABITATION CLAUSE IN ORDER—SUBSEQUENT BIRTH OF CHILD TO WIFE—EVIDENCE OF NON-ACCESS RECEIVABLE.

Appeal from the Keswick justices.

In 1929 the wife obtained a maintenance order against the husband on the ground of his desertion. The order included a non-cohabitation clause. On 30th November, 1931, the husband took out a summons asking for the discharge of the order on the ground of his wife's adultery. The proof of adultery tendered on behalf of the husband was evidence of the birth of a child to the wife in October, 1931, coupled with the statement of the husband that he could not be the father by reason of non-access. The justices refused to receive the evidence on the ground that they were debarred from doing so by reason of the decision in *Russell* v. *Russell* [1924] A.C. 687, and refused to discharge the order. The husband appealed.

Lord MERRIVALE, P., in giving judgment, said that the view of the justices, that the husband must be presumed to be the father of the child born in October, 1931, would have been correct if it had not been for the separation order. That had the force of a judicial separation, and therefore there was no presumption of law that the applicant was the father of the child. The justices appeared to have been impressed by the decision in *Boston* v. *Boston* (1928), 138 L.T.Rep. 647, but that was distinguishable by the fact that the order in that case did not contain a non-cohabitation clause. *Andrews* v. *Andrews and Chelmers* [1924] P. 255, was a recent authority permitting evidence by a husband of non-access if the parties were judicially separated. The justices had been in error in excluding the evidence of non-access. The appeal therefore succeeded, and the order would be set aside so far as the allowance to the wife was concerned. The husband undertook to pay 10s. per week for the support of the child of the marriage.

FINLAY, J., agreed.

COUNSEL: *H. Durley Grazebrook* for the appellant. The respondent was not represented.

SOLICITORS: *Wm. Pingree Ellen*, for *A. Halsall & Co.*, Birkenhead.

[Reported by J. F. COMPTON-MILLER, Esq., Barrister-at-Law.]

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Obituary.

MR. F. W. MARTIN.

Mr. Frank William Martin, solicitor, a member of the firm of Messrs. Martin & Sons, of Nottingham, died on Monday, the 1st February, after a long illness. Mr. Martin, who was admitted a solicitor in 1882, had been connected with the firm since 1883.

MR. C. W. BLACK.

Mr. Charles William Black, solicitor, a partner in the firm of Messrs. C. & J. Black, of Belfast, died suddenly on Monday, the 1st February, in his seventy-third year. Mr. Black, who was the son of the late Sir Samuel Black, former Town Clerk of Belfast, was honorary solicitor to many philanthropic institutions, and was law agent of the Presbyterian Church in Ireland.

MR. J. R. LENG.

Mr. John Robert Leng, solicitor, of Bishop Auckland, died on Saturday, the 23rd January, at the age of seventy-two. He was a native of Bishop Auckland, and was educated at King James I Grammar School. Mr. Leng, having served his articles with Mr. Thomas Barron, of Darlington, was admitted in 1883, and set up in practice on his own account in Bishop Auckland. He had been in practice there ever since, but had suffered from ill-health in recent years.

Parliamentary News.

House of Commons.

Progress of Bills.

Town and Country Planning Bill.
Read Second Time. [2nd February.

Questions to Ministers.

RENT RESTRICTIONS ACTS.

Mr. ERNEST BROWN (Parliamentary Secretary to the Ministry of Health), replying to Mr. C. Williams (for Sir Basil Peto), said that a Bill to amend the Rent Restrictions Acts would be introduced during the present session, but he could not at present give any indication as to the date.
[3rd February.

The Law Society.

SPECIAL GENERAL MEETING.

A Special General Meeting of The Law Society was held in the Society's Hall on Friday, 29th January.

Mr. P. H. MARTINEAU, the President, remarked in his address that it was now one hundred years since the Royal Charter had been granted to the Society. The first meeting in the hall had taken place on 28th June, 1831, when the members had expressed their thanks to the Committee which had been responsible for the establishment of the Society and the building of the hall and library. On 22nd December of that year King William IV had granted the charter, which had been accepted by a general meeting on 24th January, 1832, and the members had been formally admitted to membership by the nominees of the charter. The pedigree of the Society was, however, even older, for it was the direct successor of the Gentlemen Practisers, who had established themselves in the year 1739 for the purpose of education and of discountenancing all unfair practice. In the minutes of their meetings they were constantly referred to as the "Law Society" and so it would be open in 1939 to anyone who so wished to celebrate the bicentenary of the Society.

After the grant of the charter the Society had been constituted Registrar of Solicitors, and later had been invested with statutory powers of examination, education and the enforcement of discipline. The latest of these powers, which had been conferred upon it in common with the Provincial Societies, was the administration of the

POOR PERSONS' PROCEDURE RULES.

The Society had just completed its sixth year of this administration, and the work had progressed successfully and satisfactorily. The zeal and enthusiasm of the local committees and their honorary secretaries commanded whole-hearted admiration, and the Council was sincerely grateful to them. In many areas every practising solicitor took his full share of the work. This co-operation so lightened the burden upon each solicitor as to make it negligible. In London, however, there was not that unanimous support, for at the end of 1931 only 567 out of 5,000 practising solicitors had supported the scheme. He had issued an appeal in December to 2,650 solicitors, and 126 of them had offered to help by undertaking some 215 cases. The position had been improved, but more support was needed from London.

PARLIAMENT AND SOLICITORS' ACCOUNTS.

In the course of last year, the President recalled, the Society and Sir John Withers had each framed a Bill for the regulation of solicitors' accounts. The Society's Bill had provided for compulsory membership of the Society and for the devotion of surplus subscriptions to a relief fund to be administered in the discretion of the Council in reimbursing clients for moneys which had been lost through the default of solicitors. Sir John Withers's Bill had provided that clients' moneys should be paid into a separate account, and that a compulsory audit should be made. Sir John had been fortunate in the ballot and his Bill had passed its Second Reading; the Society's Bill had been talked out. In December Sir John had intimated to the Council that he considered himself bound to introduce a Bill in the forthcoming Session and that he would do so irrespective of the attitude adopted by the Council or the profession. He had hoped, however, that it might be possible to alter his original Bill by eliminating certain provisions of which the profession disapproved. After a conference with the Society he had submitted a Bill to empower the Council—with the concurrence of the Master of the Rolls—to make rules for the professional practice, conduct and discipline of solicitors, which should include the opening and keeping of accounts into which they should pay all money received by them on account of clients; and, generally, the keeping of accounts by solicitors and the particulars which such accounts must contain. In deference to the views of the Council he had dropped his original proposal for a compulsory audit, but his Bill provided that the issue of a practising certificate should be conditional upon the production of a statutory declaration or a certificate from a qualified accountant that the applicant's account had been kept in accordance with the rules. An appeal would lie to the Master of the Rolls, and the useful provision was made that the Discipline Committee might, in addition to or instead of striking a solicitor off the rolls or suspending him, impose a fine. The Council had resolved that the Bill should be submitted to the Provincial Societies for their consideration, and was awaiting the views of those societies before considering the matter further.

THE LAND VALUE TAX.

The present Government, continued the President, had intimated that the valuation projected by their predecessors would be suspended. It had accordingly seemed to the Council futile to continue the obligation on those members dealing with land to deliver a conveyance or a lease in order to complete the transaction. It was plain that solicitors could not be expected to do this work for nothing. A considerable sum of money would be expended by the public in paying for leases and conveyances, and the Council had decided to make strong representations to the proper quarter to obtain the suspension of s. 28 of the Finance Act.

In conclusion, the President referred with gratification to the appointment of two members of Council to high offices of State: Sir Donald Maclean to the Presidency of the Board of Education, with a seat in the Cabinet, and Sir Dennis Herbert to the Chairmanship of the Committee of Ways and Means. Sir Kingsley Wood, a member of the Society but not of the Council, was Postmaster-General. The training and great experience of these gentlemen as solicitors would prove very valuable to them.

Mr. BARRY O'BRIEN reminded the President that at the last general meeting of the Society his predecessor (Sir Roger Gregory) had assured him that he could "eat his Christmas dinner in peace," as far as legislation was concerned. He had accordingly been free from indigestion at that festival, but doubted whether his freedom would continue. He enquired whether, if the Provincial Societies expressed approval of Sir John Withers's Bill, the Council as a whole would be entirely in support of it. He had, he said, always expressed the strongest dislike of these "ill-fated measures," and nothing would alter this view; he intended to express it on every

possible occasion, regardless of the feelings of his fellow members. The Council, in acquiescing in the proposal of Sir John Withers, was not acting in the best interests of the profession. It had by its action accepted a label upon the profession as a whole that it was a body of men that were not to be trusted.

Mr. H. SYRETT hoped that the Council, before committing itself to approval of Sir John Withers's Bill, would ascertain to what extent it could rely upon the support of the profession at large. The Bill contained many seriously objectionable features. A large number of the profession must regret that the Council had thought fit to drop its own Bill and adopt that of Sir John. If a Bill was necessary, the Council should frame it. Apart from the fact that the profession had no knowledge of the rules and regulations contemplated in the Bill, he objected strongly to the provision requiring a statutory declaration from each member of the profession that he was an honest man. He hoped that the Council, whatever the opinion of the Provincial Societies might be, would bring the whole matter before a meeting of the Society and give it a chance to express its views in a democratic manner.

Mr. C. L. NORDON doubted whether either of the previous speakers appreciated the efforts which the Council was making to cause the profession to stand well in the eyes of the public —an aim of primary importance. He quoted the saying of a famous law lord: "If a man tells you that his word is as good as his bond, always ask him for his bond; he cannot complain!" Why, he asked, should a solicitor not make a statutory declaration that his books were kept in the manner prescribed by the Council, a body of wide experience in such matters? The keeping of separate banking accounts was an ill-chosen method, for it amounted to asking the bank to do the book-keeping which it was the solicitor's primary duty to do himself. It would not guard against intentional dishonesty, but would confuse movements between the two accounts and give a dishonest solicitor exactly the excuse he wanted. The Council should take powers to ensure that every solicitor, as a matter of professional discipline, should so keep his accounts that his clients' moneys were always distinguished from his own, and that the disposal of the moneys of any client could be traced at any time. The speaker reproached the President with inconsistency: while exhorting London to lead the provinces in the matter of poor persons' procedure, the Council was content to be a laggard third to the activities of Sir John Withers and the Provincial Societies in the matter of legislation. The profession had the greatest confidence in the Council and would accept its direction and supervision without hesitation. He hoped that the Council would take the widest powers to ensure accurate book-keeping.

Mr. H. D. HAZLEWOOD, on the subject of poor persons' procedure, remarked that country solicitors accepted poor person's cases and then turned to their London agents to see the cases through; the agents had to comply because the Society said they must, and because, if they did not, the country firm might go to another agent. The whole system was wrong: officials were paid whether they did little or much, and barristers got the advertisement, but solicitors were the only part of the profession that did the work for nothing and got no thanks and all the kicks.

Sir ROGER GREGORY agreed with Mr. Nordon that the whole and only principle of solicitors' accounts was that the client's money should be kept separate from the solicitor's, and that the solicitor should be able to account to the client at a few minutes' notice for any money of the client's that he possessed. No new burden would be thrown on the profession by asking its members to say that they were in a position to comply with this principle. The rules which were to be made under the Bill would be subject to the approval of the Master of the Rolls, and the profession had sufficient confidence in the Council as a whole to trust it not to make any rules that would be an insult or an undue burden to a solicitor. It was absolutely impracticable to have those rules settled by the profession at large, or even by the members of the Society. You could not, said Sir Roger, have a Rules Committee of 10,000 members! He had stated at the last general meeting that the Council intended to proceed with its own Bill, and the Council still had that intention. Sir John Withers had, however, thought fit to produce a Bill of his own, and between the introduction of his previous Bill and his present one he had found salvation: he had dropped the provision for a compulsory audit which had been the great objection to his first Bill. It was safe to refrain from opposition to the Bill which he was now proposing. If Parliament thought fit to give to the Council the powers which Sir John proposed to give them, the powers would be wisely and equitably used. But whether the Bill passed or not, it did not preclude the Council from propounding a Bill of its own, which might include provisions for a compulsory membership and a compensation levy, or anything else that the Council might require.

Mr. SYRETT asked whether the Council was about to frame its own Bill. The President replied that the Council had as yet made no decision, because it was waiting for the opinion of the Provincial Societies. Similarly, it required to know those opinions before it decided whether to refer the matter to a general meeting. It would, however, take notice of the suggestion to call a general meeting.

He assured Mr. Hazlewood that the Council appreciated the position of London agents, but this argument, he held, did not affect his contention that there were many solicitors in London who could help to administer the rules without suffering inconvenience or difficulty. He renewed his appeal.

Mr. ALEXANDER MORRISON stated that as a matter of practice country solicitors did not usually send these cases to their London agents, but to the office in London, and the next solicitor on the rota was assigned to the case.

The following members of the Council were present: Mr. C. E. Barry, Mr. E. E. Bird, Mr. H. R. Blaker, Mr. P. D. Botterell, Dr. A. H. Coley, Mr. G. A. Collins, Mr. H. T. A. Dashwood, Sir Robert W. Dibdin, Mr. H. A. Dowson, Mr. B. H. Drake, Mr. W. H. Foster, Mr. D. T. Garrett, Sir Roger Gregory, Sir Dennis H. Herbert, Mr. R. F. W. Holme, Mr. C. G. May, Mr. A. C. Morgan, Mr. Alexander Morrison, Mr. F. A. Padmore, Sir Arthur C. Peake, Dr. R. A. Pinsent, Sir Reginald Lane Poole, Mr. G. S. Pott, Mr. Samuel Saw, Mr. H. N. Smart, Mr. F. E. J. Smith, Sir R. Mills Welsford and Mr. W. M. Woodhouse.

Societies.

General Council of the Bar.

NAMES OF CANDIDATES.

The following thirty-one candidates have been nominated for election to fill the twenty-four vacancies upon the Council.

The election will take place during the week ending Saturday, 13th February.

Members of the Bar whose address does not appear in the 1931 Law List may obtain a voting paper on application in writing to the Secretary.

King's Counsel: Mr. J. M. Gover, Mr. J. F. W. Galbraith, M.P., Sir Walter Greaves-Lord, M.P., Mr. F. K. Archer, Mr. C. M. Pitman, Mr. W. P. Spens, Mr. C. F. Lowenthal, Mr. Noel B. Goldie, M.P., and Mr. J. F. Eales, M.P.

Outer Bar: Mr. Wilfrid M. Hunt, Sir Percival Clarke, Mr. C. N. Tindale Davis, Mr. Frederick Hinde, Mr. C. Stafford Crossman, Mr. J. H. Stamp, Mr. W. D. Mathias, Mr. C. Paley Scott, Mr. Arthur H. Forbes, Mr. R. E. Gething, Mr. George F. Kingham, Mr. Albert Crew, Mr. A. W. Cockburn, Mr. Arthur Morley, Mr. J. H. Bowman, Mr. F. J. Tucker, Mr. T. M. O'Callaghan, and Mr. H. H. Maddocks.

Under Ten Years: Mr. F. R. Evershed, Mr. J. Reginald Jones, Mr. Robert Ives, and Mr. Eric Cuddon.

Law Students' Debating Society.

At a meeting of the Society held at The Law Society's Court-Room, on Tuesday, 2nd February (Chairman, Mr. J. C. Christian Edwards), the subject for debate was: "That this house deplores the action of Japan in Manchuria."

Mr. K. D. C. Nation-Dixon opened in the affirmative; Mr. J. H. G. Buller opened in the negative. The following members also spoke: Messrs. N. S. Afoumado, R. S. W. Pollard, P. E. Roberton, J. M. Buckley, J. M. Jessup, H. J. Baxter, R. Langley Mitchell, P. W. Kiff, P. H. North Lewis, E. L. Hayes, A. J. Evans, L. J. Frost and R. Peck. The opener having replied, and the chairman having summed up, the motion was carried by four votes. There were twenty-eight members and two visitors present.

Bar Golfing Society.

The annual general meeting of the Bar Golfing Society was held at King's Bench-walk, Temple, last Wednesday, when a successful year's working was reported. Master F. S. A. Baker retired from the office of Captain, and Mr. Justice Langton was unanimously elected to fill that office. The president, Lord Trevethin, and vice-presidents were re-elected, with the addition to the latter body of Mr. Justice Avory, Master Sir George Bonner, and (subject to his acceptance) Mr. N. Micklem, K.C. Mr. A. H. S. Vivian was re-elected hon. secretary and treasurer. The following were elected to the committee: Mr. Justice Hawke, Master F. S. A. Baker, Mr. G. B. McClure, Mr. R. W. Turnbull, and Mr. J. A. Mackintosh. This year's annual tournament of the society will be held at Littlestone on 18th to 21st May.

United Law Society.

A meeting of the above society was held in the Middle Temple Common Room on Monday, 1st February, Mr. Horace Palmer in the chair. Mr. Sydney E. Redfern moved: "That in the opinion of this house drivers of motor vehicles ought to be under an 'absolute liability' for all damage caused by such vehicles." Mr. H. Everitt opposed, and there also spoke Messrs. F. H. Butcher, R. W. Bell, G. B. Burke, G. E. Habershon, S. A. Redfern, H. S. Wood-Smith, and T. R. Owens. The opener having replied, the motion was put to the house, and there voted for the motion seven, and against six. The motion was therefore carried by one vote.

Law Association.

The usual monthly meeting of the directors was held at The Law Society's Hall on Thursday, the 28th January, 1932, Mr. Frank S. Pritchard in the chair. The other directors present were: Mr. J. D. Arthur, Mr. E. B. V. Christian, Mr. Guy H. Cholmeley, Mr. H. Ross Giles, Mr. G. D. Hugh-Jones, Mr. Percy E. Marshall, Mr. C. F. Pridham, Mr. J. E. W. Rider, Mr. John Venning, Mr. W. M. Woodhouse, and the secretary, Mr. E. E. Barron. A sum of £190 was voted in relief of deserving applicants, including one a solicitor's widow aged ninety who is totally blind, and another aged eighty. Twenty new members were elected, of whom two were life members, and several donations were reported and other general business transacted.

Bribery and Secret Commissions Prevention League, Incorporated.

The Earl of Derby and Viscount Fitzalan have accepted invitations to become Vice-Presidents of the Bribery and Secret Commissions Prevention League, Incorporated, of which the Earl of Inchcape is President; the other Vice-Presidents being the Marquis of Crewe, the Marquis of Salisbury, Earl Fortescue, Viscount Leverhulme, Lord Desborough, Lord Queenborough, Sir Albert Spicer and Sir Stanley Machin.

Sir Charles A. Mander, Mr. H. D. Darbishire, Mr. T. W. Lockyer and Mr. J. Wilson Taylor have joined the Council of the League.

Liverpool and District Society of Incorporated Accountants.

Mr. Bertram B. Benas, Barrister-at-Law, delivered a lecture entitled "Administrative Officers of Limited Companies their Rights and Duties," before a joint meeting of the Liverpool and District Society of Incorporated Accountants and the Liverpool and District Centre of the Chartered Institute of Secretaries.

Legal Notes and News.

Honours and Appointments.

Mr. FERGUS DUNLOP MORTON, K.C., has been elected a Bencher of the Honourable Society of Lincoln's Inn in the place of the late Mr. W. P. Gratwicke Boxall, K.C.

Mr. EUGENE R. ANGERS, K.C., of Montreal, has been appointed Puisne Judge of the Court of Exchequer of Canada in succession to Mr. Justice Audette, who retired on 31st December on reaching the age limit.

The Lord Chancellor has appointed Mr. WILLIAM VALENTINE BALL to be an additional member of the committee presided over by Lord Justice Greer on the Reciprocal Enforcement of Judgments.

Mr. R. C. BRIDGES has been appointed to be Assistant Solicitor to the Board of Trade.

Mr. FREDERICK EDWARDS, solicitor, Deputy Clerk to the Coulsdon and Purley Council, has been appointed Clerk and Solicitor to the Malvern Urban District Council, in succession to the late Mr. H. L. Whatley.

Mr. GEOFFREY C. SCRIMGEOUR, solicitor, Deputy Clerk to the Cheshire County Council, has been appointed Clerk to the Council.

American Assets in Deceased Estates

Solicitors, Executors and Trustees may obtain necessary forms and full information regarding requirements on applying to:

Guaranty Executor and Trustee Company Limited

Subsidiary of the Guaranty Trust Company of New York

32 Lombard Street E.C.3

Wills and Bequests.

Mr. Bertram Walter Arnold, solicitor, of Southampton-street, W.C., and Pilgrims-lane, N.W., left £18,295, with net personalty £9,546.

Mr. James Allan Battersby, barrister-at-law, of Nottingham, for eighteen years Clerk to the Nottingham Board of Guardians, left £3,890, with net personalty £442.

Mr. George H. Griffin, solicitor, of Brighton, left £16,907, with net personalty £16,853.

Mr. Henry Hyman Haldin, K.C., J.P., of King's Bench Walk, Temple, E.C., and of Montagu-square, Hyde Park, W., a director of several companies, who died on 30th November, left property of the gross value of £56,753, with net personalty £38,198. He left (*inter alia*) 100 guineas to the Barristers' Benevolent Society, and 50 guineas to the funds of the Reform Club.

COMMITTEE TO ENQUIRE INTO INCOME TAX.

The Chancellor of the Exchequer has appointed Lord Macmillan to act as Chairman of the Committee appointed by the Lords Commissioners of the Treasury on 31st October, 1927:—

To prepare a draft of a Bill or Bills to codify the law relating to income tax, with the special aim of making the law as intelligible to the taxpayer as the nature of the legislation admits, and with power for that purpose to suggest any alterations which, while leaving substantially unaffected the liability of the taxpayer the general system of administration, and the powers and the duties of the various authorities concerned therein, would promote uniformity and simplicity.

The Committee, which has made substantial progress under Sir Frederick Liddell, recently represented that they had reached a stage when their further deliberations should be directed by the holder of some high judicial office, and it was in response to this representation that Lord Macmillan has been appointed.

The other members of the Committee, of which Sir Frederick Liddell will continue to be a member, are Mr. A. M. Bremner, Sir William Graham-Harrison, K.C.B., K.C., Mr. R. P. Hills, Mr. E. M. Konstam, C.B.E., K.C., and Sir John Shaw.

COST OF LITIGATION.

MEETING OF THE RULE COMMITTEE.

The Lord Chancellor presided last Monday at a meeting of the Supreme Court Rule Committee at the House of Lords. The Master of the Rolls, Lord Justice Lawrence, Mr. Justice Maugham, Mr. D. B. Somervell, K.C. (for Mr. E. A. Mitchell-Innes, K.C. Chairman of the Bar Council), Mr. A. W. Cockburn, Sir Roger Gregory, and Sir Charles Morton were present. The Committee were engaged in contemplating what steps can be taken to reduce the cost of litigation and incidental charges of the Rules of Court. They have been considering the proposals of the London Chamber of Commerce, the Bar Council, and The Law Society so far as those proposals could be carried out by Rules of Court made under s. 99 of the Supreme Court of Judicature Act, 1925.

INTERNATIONAL CONGRESS OF COMPARATIVE LAW.

As the contact between nations becomes more and more intimate, it becomes more and more necessary that each should study the legal systems of the others and adapt itself to its neighbours, in order to reduce friction and make for the greater harmony of commerce and intercourse which is the only sound guarantee of peace. This aim is being energetically forwarded by the International Academy of Comparative Law in the Congress which it is convening at the Hague from 2nd August to the 6th August. It is appropriate that on the eighteenth anniversary of the days when Europe was plunged into war, the legal representatives of over fifty countries—mostly men of great eminence—should meet in order to reach an understanding on some of the most troublesome problems of international legal relations. The Congress will be divided into five sections, and at least three-quarters of the subjects chosen for discussion have a direct practical application. To take one example, Mr. F. C. Coningsby showed clearly at the last provincial meeting of The Law Society the wide-spread hardship caused by the confusion that existed between the laws governing marriage and divorce in different nations. This subject is being discussed in detail by the Section of International Law. Other subjects for debate—to name only a few—are the international regulation of broadcasting rights, bank credits, extradition and the execution of foreign judgments. The English "Patronage Committee," of which the President is the Lord Chancellor, is energetically collecting reports from eminent authorities, and a powerful executive committee is ensuring a plentiful supply of accommodation at reasonable rates. The subscription to the Congress is 30s., and all inquiries should be addressed to Dr. R. W. Lee, 2, Hare-court, E.C.4.

New regulations affecting the Japanese Bar, with an amendment extending to women the right to practise law, will become effective on 1st July.

Court Papers.

Supreme Court of Judicature.

ROTA OF REGISTRARS IN ATTENDANCE ON

DATE	EMERGENCY ROTA.	APPEAL COURT No. 1.	GROUP I. MR. JUSTICE EVE.	MR. JUSTICE MAUGHAM.
			Non-Witness.	Witness. Part II.
M'nd'y Feb. 8	Mr. Blaker	Mr. Andrews	Mr. Ritchie	Mr. *More
Tuesday .. 9	More	Jones	Andrews	*Ritchie
Wednesday. 10	Hicks Beach	Ritchie	More	*Andrews
Thursday . 11	Andrews	Blaker	Ritchie	More
Friday 12	Jones	More	Andrews	*Ritchie
Saturday .. 13	Ritchie	Hicks Beach	More	Andrews

	GROUP I. MR. JUSTICE BENNETT.	MR. JUSTICE CLAUSON.	GROUP II. MR. JUSTICE LUXMOORE.	MR. JUSTICE FARWELL.
	Witness. Part I.	Witness. Part II.	Witness. Part I.	Non-Witness.
M'nd'y Feb. 8	Mr. Andrews	Mr. *Jones	Mr. *Blaker	Mr. Hicks Beach
Tuesday .. 9	*More	*Hicks Beach	Jones	Blaker
Wednesday. 10	Ritchie	*Blaker	*Hicks Beach	Jones
Thursday . 11	*Andrews	Jones	Blaker	Hicks Beach
Friday 12	More	Hicks Beach	*Jones	Blaker
Saturday .. 13	Ritchie	Blaker	Hicks Beach	Jones

*The Registrar will be in Chambers on these days, and also on the days when the Courts are not sitting.

VALUATIONS FOR INSURANCE. It is very essential that all Policy Holders should have a detailed valuation of their effects. Property is frequently very inadequately insured, and in case of loss insurers suffer accordingly. **DEBENHAM STORR & SONS (LIMITED)**, 26, King Street, Covent Garden, W.C.2, the well-known chattel valuers and auctioneers (established over 100 years), have a staff of expert valuers and will be glad to advise those desiring valuations for any purpose. Jewels, plate, furs, furniture, works of art, bric-a-brac, a speciality. 'Phone: Temple Bar 1181-2.

Stock Exchange Prices of certain Trustee Securities.

Bank Rate (20th September, 1931) 6%. Next London Stock Exchange Settlement Thursday, 18th February, 1932.

	Middle Price 3 Feb. 1932.	Flat Interest Yield. £ s. d.	Approximate Yield with redemption £ s. d.
English Government Securities.			
Consols 4% 1957 or after	84½	4 14 9	—
Consols 2½%	55	4 10 10	—
War Loan 5% 1929-47	98¾	5 1 3	—
War Loan 4½% 1925-45	96	4 13 9	4 18 1
Funding 4% Loan 1960-90	86¾	4 12 3	4 13 3
Victory 4% Loan (Available for Estate Duty at par) Average life 35 years	93½	4 5 7	4 7 5
Conversion 5% Loan 1944-64	101¾	4 18 3	4 17 11
Conversion 4½% Loan 1940-44	96	4 13 9	4 18 6
Conversion 3½% Loan 1961	75½	4 12 9	—
Local Loans 3% Stock 1912 or after	62¾	4 15 7	—
Bank Stock	249	4 16 4	—
India 4½% 1950-55	78	5 15 5	—
India 3½%	56½	6 3 11	—
India 3%	48	6 5 0	—
Sudan 4½% 1939-73	91½	4 18 4	5 0 3
Sudan 4% 1974	83½	4 15 10	4 19 2
Transvaal Government 3% 1923-53 (Guaranteed by Brit. Govt. Estimated life 15 yrs.)	82	3 13 2	4 6 0
Colonial Securities.			
Canada 3% 1938	87	3 9 0	5 5 7
Cape of Good Hope 4% 1916-36	94	4 5 1	5 8 0
Cape of Good Hope 3½% 1929-49	77½	4 10 4	5 10 3
Ceylon 5% 1960-70	95½	5 4 9	5 5 4
Commonwealth of Australia 5% 1945-75	78½	6 7 5	6 9 9
Gold Coast 4½% 1956	91½	4 18 4	5 2 6
Jamaica 4½% 1941-71	89½	5 0 7	5 2 6
Natal 4% 1937	93	4 6 0	5 12 11
New South Wales 4½% 1935-45	69½	6 9 6	8 9 1
New South Wales 5% 1945-65	70½	7 1 10	7 8 2
New Zealand 4½% 1945	80½xd	5 11 9	6 16 5
New Zealand 5% 1946	94½	5 5 10	5 11 7
Nigeria 5% 1950-60	95½	5 4 9	5 6 0
Queensland 5% 1940-60	74½	6 14 2	7 2 6
South Africa 5% 1945-75	98	5 2 0	5 2 4
South Australia 5% 1945-75	74½	6 14 2	6 17 0
Tasmania 5% 1945-75	77½	6 9 1	6 11 6
Victoria 5% 1945-75	74½	6 14 2	6 17 0
West Australia 5% 1945-75	74½	6 14 2	6 17 0
The prices of Stocks are in many cases nominal and dealings often a matter of negotiation.			
Corporation Stocks.			
Birmingham 3% on or after 1947 or at option of Corporation	62	4 16 9	—
Birmingham 5% 1946-56	101	4 19 0	4 18 6
Cardiff 5% 1945-65	98½	5 1 6	5 1 10
Croydon 3% 1940-60	68½	4 7 7	5 3 8
Hastings 5% 1947-67	99½	5 0 6	5 0 8
Hull 3½% 1925-55	75	4 13 4	5 7 10
Liverpool 3½% Redeemable by agreement with holders or by purchase	72	4 17 3	—
London City 2½% Consolidated Stock after 1920 at option of Corporation	52½xd	4 15 2	—
London City 3% Consolidated Stock after 1920 at option of Corporation	62xd	4 16 9	—
Metropolitan Water Board 3% "A" 1963-2003	63½	4 14 6	—
Do. do. 3% "B" 1934-2003	63xd	4 15 3	—
Middlesex C.C. 3½% 1927-47	84	4 3 4	4 19 9
Newcastle 3½% Irredeemable	72	4 17 2	—
Nottingham 3% Irredeemable	63	4 15 3	—
Stockton 5% 1946-66	98½	5 1 6	5 1 10
Wolverhampton 5% 1946-56	99½	5 0 6	5 0 9
English Railway Prior Charges.			
Gt. Western Rly. 4% Debenture	74	5 8 1	—
Gt. Western Railway 5% Rent Charge	89	5 12 4	—
Gt. Western Rly. 5% Preference	71½	6 19 10	—
L. & N.E. Rly. 4% Debenture	66½	6 0 3	—
L. & N.E. Rly. 4% 1st Guaranteed	58½xd	6 16 9	—
L. & N.E. Rly. 4% 1st Preference	44½	8 19 9	—
L. Mid. & Scot. Rly. 4% Debenture	70½	5 13 6	—
L. Mid. & Scot. Rly. 4% Guaranteed	59½	6 14 6	—
L. Mid. & Scot. Rly. 4% Preference	44½	8 19 9	—
Southern Railway 4% Debenture	70½	5 18 6	—
Southern Railway 5% Guaranteed	85	5 17 8	—
Southern Railway 5% Preference	65	7 13 10	—

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